

Comprehensive Annual Financial Report
For Fiscal Year Ended June 30, 2012

Mitchell E. Daniels, Jr., Governor



Prepared by the Office of **Indiana Auditor of State**

Tim Berry

Room 240 State House 200 West Washington St. Indianapolis, IN 46204

STATE OF INDIANA

Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2012

Mitchell E. Daniels, Jr., Governor



Prepared by:

The Office of the Auditor of State

Tim Berry
Auditor of State

Room 240
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We extend special thanks to Stacey Halvorsen, CPA, and all employees of State agencies throughout Indiana. Your cooperation and assistance in the preparation of this Comprehensive Annual Financial Report has been invaluable.

Please visit our web site at www.in.gov/auditor/

Elected Indiana's 54th State Auditor in November of 2006, taking office January 1, 2007, Tim Berry serves as the Chief Financial Officer for the State of Indiana. Auditor Berry is a committed fiscal conservative who keeps taxpayers first in recognizing that they deserve a government that is equipped to do more with less. As Allen County treasurer, Berry cut budget expenditures to the lowest cost per capita of any Treasurer in Indiana. During his tenure as State Treasurer, Tim returned 12% of his budget appropriation back to the state general fund. Since taking office as State Auditor, he has cut office expenditures 17% to levels consistent with year 2000 spending.

Under the leadership of Tim Berry, in late fall of 2009 Indiana successfully implemented a fully integrated financial system – the first of its kind for all of Indiana government, providing more efficient and transparent government. Additionally, Indiana's annual financial reports have received the Certificate of Achievement for Excellence in Financial Reporting – the highest standard available - from the Government Finance Officers Association each year of Berry's tenure as State Auditor. Berry's initiatives in financial education and literacy have earned him recognition from the National Association of Government Defined Contribution plans. During his inauguration speech Berry said, "As Auditor we won't often make headlines, but we will continue to listen – continue to lead – continue to make a difference for all Hoosiers". This system transformed the ability of the public to see how their money is being spent through the Indiana Transparency Portal, which can be found at www.in.gov/itp. People can view items as diverse as employee salaries and local government financial records.

Prior to his election as State Auditor, Tim served two terms as Indiana's Treasurer. In that role, Berry earned a record \$1.7 billion for Hoosier taxpayers through the prudent investment of state dollars. Berry led the effort to obtain favorable legislation providing tax incentives for families saving for college through the CollegeChoice 529 plan. Through this 20% tax credit on contributions, more families will be financially prepared to meet the cost of higher education. Through his leadership as chair of the Wireless 911 Advisory Board, Indiana was recognized as a national leader for wireless 911 network technology.

Tim Berry's leadership has been recognized by many in Indiana and across the country. Berry was awarded the 2005 Jesse Unruh award, given to the nation's most outstanding state treasurer. Additionally, he was presented the 2003 Presidential Award of Excellence by the Association of Public Safety Officials, and the recipient of the American Heart Association's "Heartsaver Award". Berry served as President of the National Association of State Treasurers and Chair of the National College Savings Plans Network. His efforts led to recognition by the State of Israel Bonds in 2003 and the Indianapolis Business Journal recognized Tim with their "40 under 40" designation in 2000.



Tim Berry
Indiana Auditor of State

Tim and his wife Kim are both Fort Wayne natives and the parents of two sons, Ian, a student at Cathedral High School, and Colin, a 6th grader in the Lawrence Township school district. Kim serves as the executive director of the state chapter of the Juvenile Diabetes Research Foundation. Tim holds a degree in Business Administration from Bowling Green State University, and a MBA from Indiana University. A "hockey dad and lacrosse coach", Tim is active in many organizations within the community.

AUDITORS OF STATE OF THE STATE OF INDIANA

Term	Name	Politics
1816-1828	William H. Lilley	Party Unknown
1828-1829	Benjamin I. Blythe	Party Unknown
1829-1844	Morris Morris	Party Unknown
1844-1847	Horatio J. Harris	Party Unknown
1847-1850	Douglas Maguire	Whig
1850-1853	Erastus W. H. Ellis	Democrat
1853-1855	John P. Dunn	Democrat
1855-1857	Hiram E. Talbot	Fusion-"peoples"
1857-1861	John W. Dodd	Democrat
1861-1863	Albert Lange	Republican
1863-1865	Joseph Ristine	Democratic Union
1865-1869	Thomas P. McCarthy	Republican
1869-1871	John D. Evans	Republican
1871-1873	John C. Shoemaker	Democrat
1873-1875	James A. Wilder	Republican
1875-1879	Ebenezer Henderson	
1879-1881	Mahlon D. Manson	Democrat
1881-1883	Edward H. Wolfe	Republican
1885-1887	James H. Rice	
1887-1891	Bruce Carr	Republican
1891-1895	John O. Henderson	Democrat
1895-1899	Americus C. Daily	Republican
1899-1903	William H. Hart	
1903-1905	David E. Sherrick	Republican
1905-1906	Warren Bigler	Republican
1906-1910	John C. Billheimer	
1910-1914	William H. O'Brien	
1914-1916	Dale J. Crittenberger	
1916-1920	Otto Clauss	Republican
1920-1922	_William G. Oliver	
1922-1924	Robert Bracken	
1924-1928	Lewis S. Bowman	
1928-1930	_Arch N. Bobbit	
1930-1934	Floyd E. Williamson	
1934-1938	Laurence F. Sullivan	Democrat
1938-1940	Frank G. Thompson	Democrat
1940-1944	Richard T. James	
1944-1948	Alvin V. Burch	Republican
1948-1950	_James M. Propst	Democrat
1950-1954	Frank T. Millis	Republican
1954-1956	Curtis E. Rardin	
1956-1958	Roy T. Combs	Republican
1958-1960	Albert A. Steinwedel	Democrat
1960-1964	Dorothy Gardner	Republican
1964-1966	Mark L. France	
1966-1968	John P. Gallagher	
1968-1970	Trudy Slaby Etherton	
1970-1978	Mary Aikins Currie	Democrat
1978-1982	Charles D. Loos	Republican
1982-1986	Otis E. Cox	Democrat
1986-1994	Ann G. DeVore	Republican
1994-1998	Morris Wooden	
1999-2006	Connie K. Nass	Republican
2007-	Tim Berry	Republican

STATE OF INDIANA

Comprehensive Annual Financial Report For the Year Ended June 30, 2012

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INTRODUCTORY SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office. U.S Army photo by Sgt. John Crosby.



An Indiana National Guard UH-60 Black Hawk helicopter lands at Indiana Joint Force Headquarters, Indianapolis for the seventh annual Blue Star Salute held there, Saturday, June 16, 2012.





AUDITOR OF STATE

Tim Berry

Telephone (317)232-3300 Facsimile (317)232-6097 http://www.in.gov/auditor

December 21, 2012

Governor, Members of the General Assembly, Citizens of the State of Indiana:

We are proud to present the Comprehensive Annual Financial Report (CAFR) for the State of Indiana's fiscal year ended June 30, 2012.

This Comprehensive Annual Financial Report has been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed in pronouncements by the Governmental Accounting Standards Board. While management remains primarily and ultimately responsible for the contents and presentation of this report, responsibility for both the accuracy of the data presented and completeness and fairness of the presentation rests with the State agencies that provide the data and are obligated to verify postings. We believe the information set forth in this report is accurate in all aspects and is presented in a manner designed to set forth the financial position and results of operations of the State as measured by the financial activity of its various funds.

State statute requires an annual audit by the Indiana State Board of Accounts. The Board is considered by federal and State government to be independent auditors. The Independent Auditor's Report on the financial statements is included in the financial section of this report and in the Statewide Single Audit Report of the State of Indiana.

The State is responsible for ensuring that an adequate internal control structure is in place to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized user disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires management to make estimates and judgments.

This internal control structure is subject to periodic evaluation by management and internal audit staff of the various State agencies. As part of the Single Audit, tests are made to determine the adequacy of the internal control structure related to federal financial assistance programs, as well as to determine that the State of Indiana has complied with applicable laws and regulations.

The State has adopted GASB Statement No. 34 as required by Generally Accepted Accounting Principles. GASB 34 provides for two types of statements, government-wide and fund statements. The government-wide statements are very similar to the private sector's statements, using the full accrual basis of accounting and the economic resources measurement focus. The governmental funds financial statements use the modified accrual basis of accounting and the current financial resources measurement focus. In the government-wide statements, infrastructure (roads, bridges, dams) has been capitalized. Capital assets, except for infrastructure using the modified approach, are depreciated like the private sector.

GASB Statement No. 34 provides for the presentation of Management's Discussion and Analysis (MD&A) in the Financial Section. The MD&A introduces the basic financial statements and provides an analytical overview of the government's financial activities. It is presented before the basic financial statements. We encourage you to read it to get an in-depth analysis of the State of Indiana's finances.

Profile of the Government

Located in America's heartland in the Midwest, Indiana is a leading manufacturing state and a major agricultural producer. The latest U.S. Census Bureau estimate places Indiana's population at 6,516,922 which makes Indiana the nation's 15th largest State. The State is 78.4% urban and 21.6% rural. The five largest cities are Indianapolis, the capital, Fort Wayne, Evansville, South Bend and Carmel.

Indiana became the 19th State of the Union on December 11, 1816. The State Constitution establishes the government in three separate departments: legislative, executive including administrative, and judicial. The legislative power of the State is vested in the Indiana General Assembly, which consists of a 100 member House of Representatives and a 50 member Senate. The Indiana General Assembly has the power to enact laws which are not prohibited by the State Constitution and not in conflict with Federal laws and powers. The executive power of the State is vested with the Governor. The State Constitution and legislation establish the following Statewide elected administrative officials: Lieutenant Governor, Auditor of State, Secretary of State, Treasurer of State, Attorney General, and the Superintendent of Public Instruction. The judicial power of the State is vested in one Supreme Court consisting of five justices, one Court of Appeals consisting of 15 judges, 313 Trial Courts (including Circuit Courts), and one Tax Court.

The State government provides a wide range of services to the citizens of Indiana, including education, transportation, public health, public safety, welfare, conservation, and economic development.

This report includes the financial activities and balances of the State of Indiana and its component units. The component units are legally separate entities for which the State of Indiana has financial responsibility and include State funded colleges and universities, and other legally separate entities that provide services and benefits to local governments and the citizens of the State of Indiana. More information on the financial reporting entity can be found in Note I(A) in the notes to the financial statements.

The Indiana General Assembly meets every other year to adopt a biennial budget, which is submitted by the Governor. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated funding sources. Budgetary control is exercised in that agencies of the State may only expend appropriations as allotted by the Budget Agency or other statutory authority. The State Board of Finance, which consists of the Governor, Auditor of State, and Treasurer of State, is empowered to transfer appropriations from one agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign and reassign appropriations made for one specific purpose to another use or purpose within the same agency.

Factors Affecting Economic and Financial Conditions

The information presented in the financial statements is better understood within the context of the specific environment within which the State of Indiana operates. The following describes that environment.

Local Economy

With a 2010 Gross Domestic Product of \$278.1 billion, Indiana's economy ranked 17th largest in the U.S. in terms of the value of goods and services. In 2010, Indiana ranked 1st among the fifty states in terms of gross domestic product from primary metals production. Indiana also ranked 2nd in gross domestic product from motor vehicle manufacturing, 4th in chemical manufacturing, 8th in the value of fabricated metal products, and 9th in the production of manufacturing machinery. According to published U.S. Bureau of Economic Analysis data, Indiana ranked 6th in 2010 in terms of gross domestic product from manufactured goods.

In 2010, the manufacturing sector accounted for 16.4% of the jobs in Indiana compared to 20.3% in 2002 (2002 figure as revised by BLS in January, 2012). The share of employment accounted for by the health care and social services sector increased from 10.2% in 2002 (2002 figure as revised by BLS in January, 2012) to 12.6% in 2011. Between 2007 and 2011, per capita personal income increased at an average annual rate of 1.6%. In 2011, the State's unemployment rate averaged 9.0%.

Cash Management and Investments

Cash temporarily idle during the year was invested in deposit accounts, obligations of the U.S. Treasury and U.S. Agencies, money market mutual funds, and repurchase agreements. The pension trust funds' portfolios include other investments as outlined in Note I(E)(1) in the notes to the financial statements. The average yield on the General Fund's investments, except for the pension trust funds, was 0.15%. The State's investment policy is to minimize credit and market risks while maintaining sufficient liquidity and earning a competitive yield on its portfolio. Deposits are insured by federal and State depository insurance.

Debt Administration

The commissions and authorities, some of which are included as component units in the financial reporting entity of the State of Indiana, issue bonds for some of the State's capital needs. All of the bond issues are revenue bonds associated with specific State component units. The total of long-term revenue bonds and notes outstanding, net of amortized discounts, is \$12.2 billion at June 30, 2012.

Financial Policies

In 2005, Governor Daniels created the Office of Management and Budget (OMB) as an umbrella organization to better coordinate the State's financial policies. The OMB consists of the Department of Government Efficiency and Financial Planning, the Department of Local Government Finance, the Department of Revenue, the State Board of Accounts, the State Budget Agency, the Indiana Public Retirement System, and the Indiana Finance Authority.

In June 2012, Indiana closed the books with \$2.155 billion in reserves, and a balanced budget in both FY 2012 and FY 2013. Reducing general fund spending has enabled Indiana to not only maintain a prudent level of reserves, but also repay debts to local government, schools, and universities, which at their peak in FY 2005, totaled over \$750 million. One-time revenues, such as those generated by the Tax Amnesty program several years ago, have been used to repay one-time debt rather than being built into revenue forecasts to support on-going expenditures.

Indiana is one of nine states that has the highest credit rating assigned by all three independent credit rating agencies: Fitch, Moody's, and Standard & Poor's Ratings Service (S&P).

At the time of the upgrade by S&P, their report noted that the administration has made significant financial management changes and strengthened budgeting practices. S&P cited four areas in issuing the AAA credit rating: a stable and diversifying economic base despite continued manufacturing concentration, a conservative biennial budget that will add to the fund balance by the end of the biennium, property tax reform that has clarified the state's financial responsibilities, and low overall debt levels.

Long-Term Financial Planning

The Indiana Finance Authority is charged with developing, implementing, maintaining and monitoring a debt management plan for all non-conduit debt or debt-related obligations issued by State Issuers. This plan is intended to provide guidance in the structuring, sale, monitoring, and post-issuance compliance for all State-related debt.

The State of Indiana launched a new statewide accounting system in September 2009. The transition to the new system included a significant enhancement of internal controls, the implementation of a uniform chart of accounts, and the conversion of all financial data from the prior system into the new system. In addition to a successful go-live in September 2009, the state completed an upgrade in the spring of 2012 and again had a timely closing of the books in July 2012.

The OMB continues to make modifications and improvements to the capital budgeting process to provide a more comprehensive analysis of the State's capital assets and corresponding budgetary needs to maintain existing infrastructure. Comprehensive, 10-year master plans are being developed and/or updated for all

State facilities that consist of detailed information on each facility, including use, square footage, systems information, replacement reserve schedules, preventive maintenance, renovations, new construction, and how all of this aligns with available resources.

In 2008, the Pew Center on the States and *Governing* magazine released a report from the Government Performance Project assessing the quality of management in the 50 states. In this report, Indiana was highlighted as having "moved into fiscal balance by going beyond one-time budget fixes" and for having a four-year horizon to make fiscal decisions.

Major Initiatives

K-12 Education – In 2008, Governor Daniels and the Indiana General Assembly passed sweeping property tax reform in HEA 1001. Part of this reform included the assumption by the State's general fund of the share of tuition support previously paid by local property tax dollars. Beginning January 2009, the State assumed 100% of K-12 tuition support, allowing school corporations to receive payments monthly and without delay.

HEA 1189 (2012) established a new charter school startup grant to new charter schools beginning in FY 2013. The program allows new charter schools to begin receiving tuition support funding for July through December of their opening year, rather than waiting for the next school funding formula in January or taking out a common school fund loan for the first six months to cover operational expenses.

HEA 1001 (2011), as modified by HEA 1189 (2012), provided a 0.24% increase in tuition support funding from FY 2011 to FY 2012 and a 0.74% increase from FY 2012 to FY 2013. Governor Daniels and the 2012 Indiana General Assembly further enhanced Indiana's full day kindergarten program through HEA 1376 (2012), specifying that school corporations would receive \$2,400 per full day kindergarten student in addition to funding already providing through tuition support for half of the day. The additional funding per student more than doubles the FY 2012 full day kindergarten appropriation for an estimated increase of more than \$108 million in FY 2013. HEA 1001 (2011) also included \$6 million in FY 2012 and \$9 million in FY 2013 for Performance Awards for Teachers.

Higher Education – Indiana continued its commitment to Higher Education through annual increases in student financial aid related funding. Appropriations for state aid to students attending public and private colleges and universities, provided through the State Student Assistance Commission for Indiana, increased 2.3% in FY 2012 to \$275 million. Higher Education non-capital funding for FY 2012 totaled \$1,269 million.

HEA 1001 (2011) did not authorize any new higher education capital projects. The General Assembly did not appropriate debt service funds for any project that had not been reviewed by the State Budget Committee on or before April 15, 2011. Therefore, no fee replaced projects were approved by the State Budget Committee during FY 2012.

Public Safety – In FY 2012, the Indiana Department of Correction (IDOC) continued to improve its operational efficiency and reduce operating costs. In addition, the IDOC ramped up its Juvenile Transition program allowing more juvenile offenders to be treated outside the walls of confinement in a setting most suitable for their care. These steps contributed to a slowing in the growth of the offender population that resulted primarily from a decrease in the number of D felons sentenced to the IDOC following intense discussions about the need for sentencing reform.

In 2011, the Indiana General Assembly moved the Department of Toxicology out from under Indiana University (IU) and established the Indiana State Department of Toxicology as a new state agency. After a transitional period, the final termination of IU oversight occurred in January 2012. The Department continues to be responsible for testing blood samples for alcohol and/or drugs as well as inspection, maintenance, and certification of all breath-testing instruments used throughout the state.

Transportation – Seven years into Governor Daniels' Major Moves program, Indiana has seen record construction, as the Indiana Department of Transportation (INDOT) is executing the \$12 billion construction

program made possible in part by the lease of the Indiana Toll Road. INDOT is aggressively working to advance as much work as possible from later construction years to take advantage of favorable price conditions. This also helps deliver the benefits of the new highways much earlier, and spurs job creation.

For a fifth consecutive year, State and federal program expenditures for engineering, right-of-way, construction, and maintenance exceeded one billion dollars. Actual FY 2012 expenditures and obligations were slightly more than \$1.6 billion, more than two and a half times the annual amount spent a decade ago.

Conservation and Environment - In FY 2012, the Department of Natural Resources (DNR) continued the largest land conservation initiative in the State's history, the Healthy Rivers Initiative (HRI). The HRI consists of two projects, one within the Wabash River and Sugar Creek floodplain (43,000 acres) and another along the Muscatatuck River known as Muscatatuck Bottoms (25,600 acres). Since the announcement by Governor Daniels in FY 2010, DNR has acquired nearly 9,200 acres along the Muscatatuck River and Wabash River corridors. Land acquisition efforts will continue for years into the future.

Governor Daniels also launched the Bicentennial Nature Trust (BNT) in FY 2012 as a statewide land conservation initiative to celebrate Indiana's upcoming 200th anniversary in much the same way as the first 100 years of statehood were marked in 1916 with establishment of the state park system. Governor Daniels committed \$20 million to help fund BNT and called on individuals, businesses and communities around the state to join the effort.

In 2011, the Indiana General Assembly created the Indiana State Museum and Historic Sites Corporation (Corporation) as a quasi-state agency providing the Corporation with additional fundraising opportunities. The State Museum and Historic Sites were previously divisions within the Department of Natural Resources. The transition was completed in early FY 2012.

Health and Human Services – On February 20, 2012, the Family and Social Services Administration (FSSA) expanded its hybrid welfare modernization system to Marion County, concluding a two year-long process of systematically extending this system statewide. This hybrid system combined updated technology and in-person assistance in order to determine welfare eligibility and to deliver benefits. These system improvements have substantially improved accuracy and timeliness at a time when applications for benefits have increased dramatically. Despite enrollment increasing (in at least one program) from 847,625 in June 2005 to 1,127,015 in June 2012, Indiana has been able to demonstrate improvement in quality and service as positive error rates (those that improperly receive benefits) and negative error rates (those that are improperly denied benefits) both remained below the national average in federal fiscal year 2011.

As of June 30, 2012, Medicaid enrollment was 1,040,512, which excludes the Children's Health Insurance Plan (CHIP), the Healthy Indiana Plan (HIP), and retroactive eligibility. This represents a 16% increase compared to average enrollment of 900,769 in FY 2011.

In its seventh year of operations, the Department of Child Services (DCS) continued the implementation of its practice to place children in the least restrictive, most family-like setting. During FY 2012, DCS further reduced the number of children placed in residential care by 121, from 844 to 723. In addition, DCS increased the use of relative care by 88, from 3,514 to 3,602. This trending is important because research among child-advocate experts has shown that placing children in the least restrictive, most family-like setting produces the best outcomes for children and families and, consequently, is more cost effective.

Since July 1, 2005, DCS has increased the total number of family case manager (FCM) positions by 838, from 792 to 1,632. According to IC 31-25-2-5, enacted in the spring of 2007, DCS is required to ensure that FCM staffing levels are such that each region can maintain 12 active assessments per FCM, or 17 children monitored and supervised in on-going cases per FCM. This 12/17 standard is consistent with the Child Welfare League of America's standards of excellence for services for abused and neglected children and their families. As of June, 2012, 94.4 percent, or 17 of 18 regions, were in compliance with the caseload averages of 12/17. Marion County (Region 10) ended the fiscal year within 7 staff of meeting the

12/17 standard. However, statewide FCM staffing levels were 105.6 percent of the 12/17 standard at the conclusion of FY 2012.

In January 2010, DCS established the Indiana Child Abuse and Neglect Hotline to serve as the centralized reporting channel for all allegations of child abuse or neglect in Indiana. The Hotline is staffed with trained intake specialists and at least one supervisor per shift, 24 hours per day, seven days per week, and 365 days per year. DCS has seen the number of calls reported to the Hotline increase more than 33 percent from 2009 to 2011, up from 109,489 to 146,070 in 2011.

DCS also works with the local counties to administer the Title IV-D child support program. Since federal FY 2005, Indiana has increased the percentage of child support cases paying current collections from 52.8 percent to 60.7 percent in federal FY 2012. DCS also works to reduce the amount of child support which is past due. The percentage of cases paying past due amounts has increased from 58 percent to 67.7 percent since federal FY 2005, exceeding the national average of 62.0 percent.

Economic Development – The Indiana Economic Development Corporation (IEDC) is the State of Indiana's chief economic development agency. The IEDC seeks to bring new job creation and capital investment opportunities to Indiana through competitive company attractions, expansions and consolidations. During FY 2012, the IEDC closed 208 competitive economic development projects. The companies undertaking these projects have committed to invest \$2.71 billion in Indiana and create 18,249 new jobs.

The IEDC uses an aggressive and strategic approach to attract and encourage new business investment and job attraction in Indiana. The IEDC in 2012 has placed emphasis on building the State of Indiana's brand outside of our borders. California, Illinois, New York, and New Jersey have all been targeted through various means in order to raise the awareness of decision-makers about the strength of Indiana's business climate.

While the IEDC has consistently been aggressive in pursuing new economic development opportunities, policies were further enhanced to ensure that state resources are being used as judiciously as possible. In 2004, prior to the establishment of the IEDC, the average incentive cost per new job commitment was \$36,652. That figure fell to \$11,699 per new job commitment in the first year of the Daniels administration and currently stands at \$8,806 per new job commitment based on competitive deals closed in 2012. Along with many pro-investment policies established under Governor Daniels' leadership, thorough cost benefit analysis for each project, and a business-like approach to interacting with client companies, the IEDC has achieved record success in securing new job commitments while maintaining the lowest level of incentives necessary to win the deal.

The IEDC has also developed a comprehensive approach to attracting new international investment and restructured our international presence in FY 2012 in order to generate new leads. To satisfy this goal, the IEDC first examined the historical performance of their international contractors, their capacity, and the market potential around the globe. Then, the IEDC chose which markets were most likely to provide leads and rebalanced their international personnel accordingly. Three agreements with contractors were not renewed in favor of either exiting that market (Australia) or increasing the focus by hiring full-time contractors focused on lead generation (Germany and China).

In addition to aggressively pursuing competitive business development projects, the IEDC is also actively engaged in supporting the growth of Indiana's entrepreneurial sector through the 21st Century Research and Technology Fund. In FY 2012, the 21st Century Fund made investments in five (5) new Indiana technology businesses totaling \$3.45 million and made 7 federal match funding awards through the Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) matching program totaling \$525,000.

Despite these challenging times, 21st Century Fund investments have attracted substantial federal and private sector matching funds on a 3 to 1 basis through which technical and business risks have been managed. The SBIR/STTR program, which provides early-stage proof-of-principle and product prototyping phases, results in a 4 to 1 leveraging of federal funds.

The IEDC's main challenge is to remain competitive in attracting job creation and investment opportunities in an economic climate characterized by a reticence to commence major capital investments. To that end, the IEDC has significantly enhanced market intelligence and lead generation. Additional focus in placed on outbound attraction strategy along four verticals in which Indiana has a competitive advantage: Biotechnology, Automotive, Defense, and Energy. By focusing efforts in those areas in which Indiana has a competitive advantage, the IEDC seeks to maximize return on effort and resources invested in business outreach.

General Government – Legislation creating an Automatic Taxpayer Refund (ATR) was enacted in FY 2011, requiring any reserves greater than 10% of FY 2013 appropriations to be divided equally between various pension plans and a refundable tax credit to eligible taxpayers. The total amount of excess reserves at the end of FY 2012 was \$721.28 million, with \$360.64 million going to specified pension plans and an equal amount set aside for taxpayer refunds. In the initial year of the ATR only, an amount necessary to attain an 80% funded status at June 30, 2012 was directed to the pensions for State Police Officers, Conservation Officers, Prosecutors, and Judges. The amount necessary to bring these plans to an 80% funded status was \$153.8 million, leaving \$206.8 to be transferred to the pre-1996 teachers' pension stabilization fund (in future years, the entire 50% of the excess reserves will be directed towards the pre-1996 teachers' pension). The remaining \$360.64 million will be issued as refundable tax credits to eligible taxpayers on their 2012 tax returns filed beginning January 1, 2013.

The State continues to administer Retirement Medical Benefits accounts, established as Health Reimbursement Arrangements (HRAs), for most employees and elected officials of the State. The purpose of this defined contribution plan is to allow retirees from State government to have a means to assist with the payment of health insurance premiums in retirement. Funding for the program has historically come from 5.74% of State cigarette tax revenues as well as charges to federal and dedicated funds for employees paid from those funds. However, because of historical overfunding of the plan (the funded status on 6/30/10 was 130%), cigarette tax revenues to the fund were statutorily suspended effective July 1, 2011, and will resume on July 1, 2013. Funding for the program in FY 2012 came from charges to federal and dedicated funds for employees paid from those funds, which were deposited directly into the retiree health trust fund, and from an accumulated balance held in the trust fund due to prior overfunding of the plan. The plan remained more than 100% funded at the end of FY 2012. These funds are then credited to each employee's account annually based upon their age. There is also a catch-up provision allowing for additional contributions based upon the number of years of service completed by the qualified retiree who retires prior to June 30, 2017.

Legislation effective in FY 2012 removed employees of the Indiana State Police who did not previously waive coverage under the department's healthcare plan, as well as all Conservation and Excise Officers from eligibility in this defined contribution plan. Accumulated and annual contributions that would have otherwise gone towards Retirement Medical Benefits accounts for these employees were directed instead to trust funds to reduce the Other Post-Employment Benefits (OPEB) unfunded liability attributed to each entity's respective retiree health plans.

Through adjustments to plan design, making annual required contributions, and setting aside assets to prefund retiree healthcare costs, the state's total OPEB liability was reduced from \$524.9 million at the end of FY 2010 to \$383.2 million at the end of FY 2011, and further reduced to \$314.7 million by the end of FY 2012, a reduction of 40% since FY 2010 and the lowest unfunded liability per capita in the nation.

Legislation enacted during FY 2011 effectively merged the administrative and management functions of the State's two retirement systems, the Public Employees Retirement Fund (PERF) and the Teachers Retirement Fund (TRF). Additional legislation effective in FY 2012 further integrated the management of the funds, including the creation of a combined board of trustees. While the individual funds are not comingled, this new entity, branded as the Indiana Public Retirement System (INPRS), has recognized significant savings from combined asset allocation and integrated investment managers for all PERF and TRF funds, as well as from consolidation and increased efficiency in administrative functions.

Awards and Acknowledgements

Certificate of Achievement Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Indiana for its comprehensive annual financial report for the fiscal year ended June 30, 2011. This was the nineteenth consecutive year that the State of Indiana has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

We acknowledge the cooperation and assistance of all State agencies in the preparation of this report.

Sincerely,

Tim Berry Auditor of State State of Indiana Adam M. Horst Director

Office of Management and Budget

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Indiana

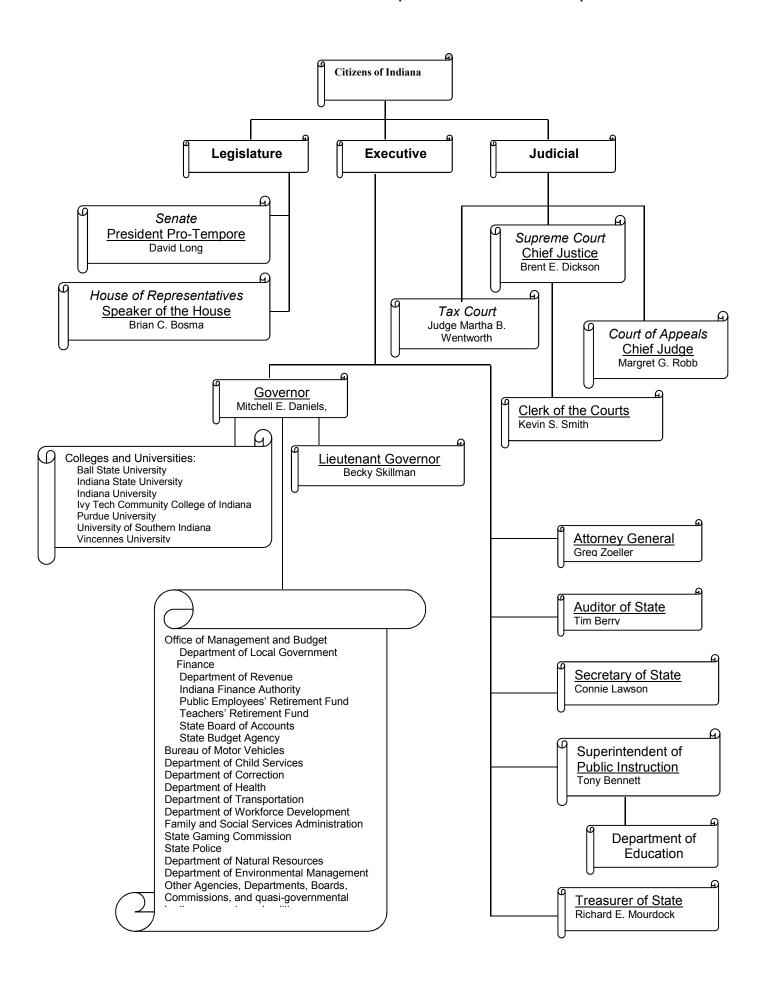
For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Linia C. Danson

President

Executive Director





FINANCIAL SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office U.S. Army photo by Sgt. John Crosby.



Indiana National Guard Soldiers of Battery A, 2nd Battalion, 150th Field Artillery Regiment, headquartered in Greencastle, Ind., fire the M777 Howitzer during a live-fire exercise at Camp Atterbury Joint Maneuver Training Center in central Indiana.





STATE BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2765

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INDEPENDENT AUDITOR'S REPORT

TO: The Honorable Mitchell E. Daniels, Jr.
The Members of the General Assembly, and
The Citizens of the State of Indiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana, as of and for the year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State of Indiana's management. responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the local government investment pool which represent 100% of the assets and revenues of the investment trust fund. We also did not audit certain component units of the State, as discussed in Note I(A), which represent 22.9% of the assets and 3.1% of the revenues of the colleges and universities and 99.6% of the assets and 99% of the revenues of the proprietary discretely presented component units. The financial statements of the investment trust fund and these component units were audited by other auditors whose reports thereon have been furnished to us and, our opinions, insofar as they relate to those units, are based upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Indiana Bond Bank, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, and Indiana Public Retirement System were not audited in accordance with Government Auditing Standards. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for purposes of expressing an opinion on the effectiveness of the State of Indiana's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and

significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note I(A) to the financial statements, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association and the Indiana Political Subdivision Risk Management Commission, discretely presented component units, report on a December 31, 2011, year-end.

As discussed in Note IV(G) to the financial statements, the State of Indiana has restated certain beginning fund balances and net assets.

In accordance with <u>Government Auditing Standards</u>, we will also issue our report on our consideration of the State of Indiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with <u>Government Auditing Standards</u> and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedules of Funding Progress for Employee Retirement Systems and Plans and Other Postemployment Benefit Plans. Schedule of Employer Contributions for Other Postemployment Benefits, and Budgetary Information and Comparison Schedule, and the Infrastructure Condition Rating and Needed-to-Actual Information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's financial statements. The combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor and discretely presented component unit fund statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Indiana's basic financial statements. The introductory and statistical sections are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

STATE BOARD OF ACCOUNTS

State Sound of accounts

December 21, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS



STATE OF INDIANA Management's Discussion and Analysis June 30, 2012

The following discussion and analysis of the State of Indiana's financial performance provides an overview of the State's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the transmittal letter at the front of this report and the State's financial statements, which follow this section. Because of prior period adjustments and reclassifications as described in Note IV(G) in the Notes to the Financial Statements, fiscal year (FY) 2011 numbers have been restated.

Financial Highlights

- For FY 2012, on a government-wide basis, the assets of the State of Indiana exceeded its liabilities by \$17.7 billion. This compares with \$17.2 billion for FY 2011, as restated. Of this amount, \$4.7 billion may be used to meet the government's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2.3 billion, or 20.0% of the total general fund expenditures.
- On a government-wide basis for the primary government, the State incurred expenses net of program revenue of \$14.5 billion, which are offset by general revenues totaling \$14.8 billion, giving an increase in net assets of \$0.5 billion.
- General revenue for the primary government decreased by \$0.2 billion, or 1.1%, from FY 2011.
 The driving force was an increase in the allowance for doubtful accounts percentage for taxes. The State's unemployment rate dropped by 6.5% and sales tax revenues increased by

- \$154.4 million indicating the Indiana economy continued to recover from the recession.
- The State of Indiana closed FY 2012 with \$2.2 billion in total reserves. This resulted in the distribution of more than \$360 million to various pension funds and an Automatic Taxpayer Refund of an equal amount.
- In FY 2010 and FY 2011, states raised taxes by more than \$30 billion according to the National Association of State Budget Officers. While other states raised taxes, Indiana provided Hoosiers with the largest tax cut in state history through more than \$600 million of net property tax relief as well as a phased reduction of the corporate income tax and a phase-out of the inheritance tax.
- According to State Budget Solutions, Indiana had the 3rd lowest debt per capita and the 2nd lowest debt per private sector worker in 2011.
- Indiana is one of only nine states with the top bond rating from all three major credit rating agencies. According to the independent credit rating agency Standard & Poor's Ratings Service (S&P), the rating "reflects the state's continued strong management that has led to the property tax reform that has realigned state and local spending and is not expected to impact the state's long-term financial performance. As well, the state's commitment to attract diverse jobs through its economic development efforts has translated into a shift away from traditional manufacturing employment." The report said the administration has made significant financial management changes and strengthened budgeting practices.

Key Economic Indicators									
Dec. 31, 2011 Dec. 31, 2010 %									
Total Employed Labor Force	3,189,619	2,814,409	13.3%						
Total Goods and Service Employment	2,864,400	2,805,800	2.1%						
Service-Providing Employment	2,262,100	2,241,600	0.9%						
Goods-Producing Employment	602,300	564,200	6.8%						
Unemployment Rate	8.6%	9.2%	-6.5%						
Median Household Income	46,438	46,322	0.3%						

Sources: Indiana Department of Workforce Development, Bureau of Labor Statistics, and U.S. Census Bureau.

Salaries and benefits for State employees represent approximately 7.9% of governmental fund expenditures. The following table shows a ten year history of the count of full time State employees.

Full Time State Employees Paid Through The Auditor of State's Office								
	Governor's Authority	Judiciary	Other Elected Officials	On Disability Leave - In Pay Status	On Disability Leave - Not in Pay Status	Total		
2012	28,525	835	1,049	545	349	31,303		
2011	28,472	830	1,067	610	351	31,330		
2010	29,911	846	1,056	647	341	32,801		
2009	31,254	835	1,093	624	358	34,164		
2008	32,606	811	1,139	727	339	35,622		
2007	31,524	772	1,123	789	313	34,521		
2006	31,822	753	1,102	941	279	34,897		
2005	34,673	743	1,058	1,077	269	37,820		
2004	35,794	756	1,020	1,012	266	38,848		
2003	34,909	741	1,003	988	248	37,889		

For more information on people paid through the Auditor of State's Office, please read the Statistical Section.

Overview of the Financial Statements

This Financial Section consists of four parts: management's discussion and analysis (this part), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the State. The first two statements are government-wide financial statements that provide both long-term and short-term information about the State's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the State government, reporting the State's operations in more detail than the government-wide statements.

- The governmental fund statements tell how general government services such as public safety, education, and welfare were financed in the short term as well as what remains for future spending.
- Proprietary fund statements offer short and longterm financial information about the activities the government operates like businesses, such as the Unemployment Compensation Fund.
- Fiduciary fund statements provide information about the financial relationships in which the State acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong, such as the retirement plan for the State's employees.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

Government-wide Financial Statements

The government-wide financial statements report information about the State as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the State's net assets and how they have changed. Net assets, the difference between the State's assets and liabilities, is one way to measure the State's financial health, or position. Over time, increases or decreases in net assets may serve as a useful

indicator of whether the financial position of the State of Indiana is improving or deteriorating. To assess the overall health of the State, additional nonfinancial factors should be considered, such as changes in the State's tax base, the condition of the State's roads and the State's student population. The government-wide financial statements of the State are divided into three categories:

- Governmental activities. Most of the State's basic services are included here, such as the State's roads and bridges, and health and environmental programs. State sales and income taxes and federal grants finance most of these activities.
- Business-type activities. The State provides goods and services through these activities that are financed or recovered primarily through fees and user charges. The Unemployment Compensation Fund, the Inns and Concessions Fund, and the Indiana Residual Malpractice Insurance Authority are included here.
- Discretely Presented Component Units.
 These are legally separate discretely presented entities for which the State is financially accountable. These include, among others, the Indiana Finance Authority, the Indiana Bond Bank, the Board for Depositories, the Indiana Housing and Community Development Authority, and colleges and universities that receive State funding.

Fund Financial Statements

The fund financial statements provide more detailed information about the State's most significant funds, not the State as a whole. Funds are accounting devices that the State uses to keep track of specific sources of funding and spending for particular purposes. The State of Indiana uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The State has three kinds of funds: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental funds. Most of the State's basic services are included in governmental funds, which focus on (1) cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps the reader determine whether there are more or fewer

financial resources that can be spent in the near future to finance the State's programs.

Relationship and Reconciliation. Because the information provided in the governmental funds statements does not encompass the additional long-term focus of the government-wide statements, reconciliation pages are provided. On the page following each governmental fund's financial statement, these reconciliations explain the differences between the government-wide and the fund financial statement. Governmentwide statements use full accrual accounting. Revenues are recognized when they are earned and expenses are recognized as soon as the liability is incurred, regardless of the timing of related cash inflows and outflows. Governmental fund financial statements use the modified accrual basis of accounting. Revenues are recognized when earned so long as they are collectible within the current period or soon enough afterwards to pay liabilities of the current period. Debt service payments and a number of specific accrued liabilities are recognized as expenditures when payment is due because that is when they are normally liquidated with expendable available financial resources.

Non-current assets such as infrastructure, land, and property, plant and equipment appear on the government-wide statements but not on the governmental fund statements where they are expensed as acquired rather than capitalized. Non-current liabilities such as revenue bonds payable and net pension obligations also appear on the government-wide statements but not on the fund statements. Internal service funds are included as part of the governmental activities in

- the government-wide statements but not the governmental fund financial statements because they provide services to the governmental funds.
- 2. Proprietary funds. Services for which the State charges customers a fee are generally reported in proprietary funds. These funds use the economic resources measurement focus and the accrual basis of accounting. Proprietary funds. like the government-wide statements, provide both long-term and short-term financial information. In fact, the State's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information such as cash flows. The State uses internal service funds (the other type of proprietary fund) to report activities that provide supplies and services for the State's other programs and activities. An example would be the State Employee Health Insurance Fund.
- 3. Fiduciary funds. The State is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The State is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds use the economic resources measurement focus and the accrual basis of accounting. All of the State's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These activities are excluded from the State's government-wide financial statements because the State cannot use these assets to finance its operations.

Financial Analysis of the State as a Whole

Net Assets

The following is condensed from the Statement of Net Assets:

	State of Indiana Condensed Schedule of Net Assets (in millions of dollars)										
					Busine	Primary Government Business-type Activities		Total Primary Government		•	
		2012		2011		2012		2011		2012	<u>2011</u>
Current and other assets	\$	11,314.1	\$	11,336.5	\$	209.0	\$	217.9	\$	11,523.1	\$ 11,554.4
Capital assets		13,360.1		12,573.9		0.1		0.1		13,360.2	12,574.0
Total assets		24,674.2		23,910.4		209.1		218.0		24,883.3	24,128.4
Current liabilities		2,660.8		2,329.6		1,727.0		1,878.9		4,387.8	4,208.5
Long-term liabilities		2,795.2		2,683.4		26.5		29.6		2,821.7	2,713.0
Total liabilities		5,456.0		5,013.0		1,753.5		1,908.5		7,209.5	6,921.5
Net assets:											
Invested in capital assets,											
net of related debt		12,150.1		11,344.7		0.1		0.1		12,150.2	11,344.8
Restricted		864.3		573.1		-		-		864.3	573.1
Unrestricted		6,203.8		6,979.7		(1,544.5)		(1,690.6)		4,659.3	5,289.1
Total net assets	\$	19,218.2	\$	18,897.5	\$	(1,544.4)	\$	(1,690.5)	\$	17,673.8	\$ 17,207.0

At the end of the current fiscal year, net assets for the primary government were \$17.7 billion as compared to \$17.2 billion in 2011. There was an increase of \$0.5 billion.

Current and other assets decreased by \$31.3 million with decreases in taxes receivable and securities lending collateral making up the bulk of this.

Capital assets increased by \$786.2 million. The principal reason for the increase in capital assets was the increase in land, infrastructure, and construction

in progress at the Indiana Department of Transportation due to the State's Major Moves initiative.

Total liabilities increased by \$288.0 million. This increase is explained principally by an increase in accounts payable for Medicaid claims of \$643.0 million. This increase was offset in a reduction of the amount due to the federal government for unemployment compensation benefits of \$152.0 million and a decrease in securities lending payables of \$142.6 million.

Changes in Net Assets

The following is condensed from the Statement of Activities:

Condensed Schedule of Change in Net Assets (in millions of dollars)										
	Primary Government									
		ental Activities tivities		ss-type vities		Primary nment				
	2012	<u>2011</u>	2012	2011	2012	2011				
Revenues										
Program revenues:				.		0 100 1				
Charges for services	\$ 2,258.2	\$ 1,471.6	\$ 1,009.9	\$ 1,654.5	\$ 3,268.1	\$ 3,126.1				
Operating grants and contributions	11,087.5	10,939.0	1,002.3	1,496.7	12,089.8	12,435.7				
Capital grants and contributions General revenues:	-	-	-	-	-	-				
Individual and corporate income taxes	5,411.3	5,781.3	_	_	5,411.3	5,781.3				
Sales taxes	6,519.5	6,365.1	_	_	6,519.5	6,365.1				
Other	2,903.9	2,840.3	3.8	11.8	2,907.7	2,852.1				
Total revenues	28,180.4	27,397.3	2,016.0	3,163.0	30,196.4	30,560.3				
Program Expense										
General government	2,642.5	2,261.2	-	-	2,642.5	2,261.2				
Public safety	1,352.7	1,357.7	-	-	1,352.7	1,357.7				
Health	305.3	344.1	-	-	305.3	344.1				
Welfare	11,157.9	9,805.8	-	-	11,157.9	9,805.8				
Conservation, culture and development	589.2	530.0	-	-	589.2	530.0				
Education	10,277.8	10,367.0	-	-	10,277.8	10,367.0				
Transportation	1,535.7	1,748.6	-	-	1,535.7	1,748.6				
Interest expense	0.7	0.8	-	-	0.7	0.8				
Unemployment compensation fund	-	-	1,844.7	3,217.6	1,844.7	3,217.6				
Other			23.1	23.2	23.1	23.2				
Total expenses	27,861.8	26,415.2	1,867.8	3,240.8	29,729.6	29,656.0				
Excess (deficiency) before transfers	318.6	982.1	148.2	(77.8)	466.8	904.3				
Transfers	2.1	2.6	(2.1)	(2.6)						
Change in net assets	320.7	984.7	146.1	(80.4)	466.8	904.3				
Beginning net assets, as restated	18,897.5	17,912.8	(1,690.5)	(1,610.1)	17,207.0	16,302.7				
Ending net assets	\$ 19,218.2	\$ 18,897.5	\$ (1,544.4)	\$ (1,690.5)	\$ 17,673.8	\$ 17,207.0				

Governmental Activities

Program expenses exceeded program revenues by \$14.5 billion. General revenues and transfers were \$14.8 billion. The increase in net assets was \$0.3 billion, which is 1.1% of total revenues and 1.2% of total expenses.

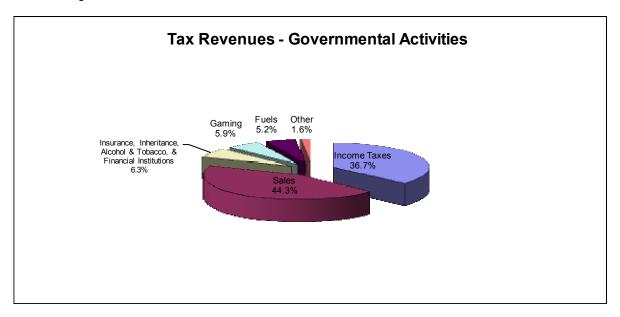
The increase to excess (deficiency) before transfers was \$318.6 million.

Revenues increased mainly because of the increase in program revenues from charges for services (PR-CS) of \$786.6 million. Medicaid PR-CS revenues increased from a new hospital assessment fee which

generated \$554.0 million and from an increase to the accrual to recognize accounts receivable of \$139.1 million. Also contributing to the increase in revenues was the increase in sales tax revenues of \$154.4 million.

Expenses increased by \$1.4 billion or 5.5%. Although General Government expenses increased by \$381.3 million, these expenses represent just 62% of the fiscal year 2009 level. Welfare expenses increased by \$1.4 billion due to increases in Medicaid assistance.

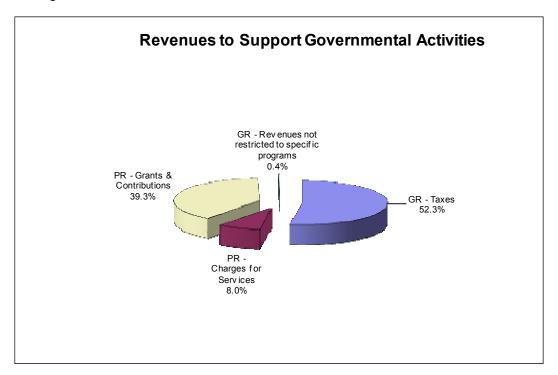
Tax revenues for governmental activities were broken down as follows:



Tax revenues of \$14.7 billion represent 52.3% of total revenues for governmental activities. This compares to \$14.9 billion in FY 2011 or 54.5% of total revenues in FY 2011. Program revenues accounted for \$13.3 billion or 47.4% of total revenues. In FY 2011, program revenues accounted for \$12.4 billion or 45.3% of total revenues. General revenues other than tax revenues were \$106.4 million or 0.4% of

total revenues. Of this \$16.3 million was investment earnings. This compares to 2011, when general revenues other than taxes were \$57.8 million or 0.2% of total revenues and \$22.5 million was investment earnings. Investment earnings decreased by \$6.2 million from FY 2011 to FY 2012 or 27.6% due to lower interest rates.

Total revenues for governmental activities were broken down as follows:



PR = program revenues GR = general revenues

Total revenues were 101.1% of expenses which was a decrease from 103.7% in FY 2011. Total revenues increased 2.9% from \$27.4 billion in FY 2011 to \$28.2 billion in FY 2012. Expenses grew 5.5% from \$26.4 billion in FY 2011 to \$27.9 billion in FY 2012.

The largest portion of the State's expenses is for Welfare, which is \$11.2 billion, or 40.0% of total expenses. This compares with \$9.8 billion, or 37.1% of total expenses in FY 2011. The change in expenses was an increase of \$1.4 billion or 13.8%. \$2.7 billion of Welfare expenses in FY 2012 were funded from general revenues.

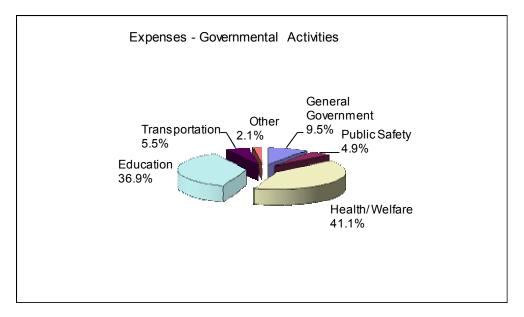
Some of the major expenses were Medicaid assistance, \$7.2 billion, the federal food stamp program in the U.S. Department of Agriculture Fund, \$1.5 billion, and the U.S. Department of Health and Human Services Fund, \$1.3 billion.

Education comprises 36.9%, or \$10.3 billion of the State's expenses. In FY 2011, Education accounted for 39.2%, or \$10.4 billion, of expenses. The change in expenses was a decrease of \$0.1 billion, or 0.9%. Some of the major expenses were tuition support,

\$6.3 billion, General Fund appropriations for State colleges and universities, \$1.4 billion, Teachers' Retirement Pension, \$660.1 million, federal grant programs from the U.S. Department of Education Fund, \$633.3 million, federal grant programs from the U.S. Department of Agriculture Fund, \$358.9 million, State Student Assistance Commission, which awards grants and scholarships to Hoosier students, \$287.2 million, full day kindergarten, \$82.0 million, and post-retiree pensions, \$65.3 million.

\$2.6 billion, or 9.5% of expenses, was spent for General Government. General Government comprised \$2.3 billion or 8.6% of expenses in FY 2011. General Government includes local distributions and money for State administration and those functions that serve the State as a whole. Some reasons for the increase were increases in expenditures for pensions, lease payments for state office buildings, and for grants made through the Lieutenant Governor's Office and to component units for housing and urban development projects.

Total expenses for governmental activities were broken down as follows:



Business-type Activities

Business-type activities represent 6.7% of the Primary Government's revenues and 6.3% of the expenses. The Unemployment Compensation Fund accounts for 98.7% of business-type activities' operating revenues and 99.0% of operating expenses. The change in net assets for business-type activities was an increase of \$146.0 million.

The Unemployment Compensation Fund collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals and the fund covers general and administrative expenses. Revenue in the fund exceeded benefits and administrative expenses paid

by \$141.2 million. This compares to FY 2011 when this fund's expenses exceeded revenue by \$92.4 million. Employer contributions into the fund decreased by \$0.6 billion, from \$1.6 billion in FY 2011 to \$1.0 billion in FY 2012. Federal revenues into the fund decreased by \$0.5 billion, from \$1.5 billion in FY 2011 to \$1.0 billion in FY 2012. The increase in net assets is due primarily to the decrease in unemployment benefits paid to Hoosiers resulting from an improving economy. The amount due to the federal government also decreased to contribute to the increase in net assets.

	Net Cost of Primary Government (in millions)									
	Jun	e 30, 2012	Jur	ne 30, 2011	% Change					
Governmental Activities:										
General government	\$	1,600.7	\$	1,430.9	11.9%					
Public safety		720.4		725.9	-0.8%					
Health		53.6		121.0	-55.7%					
Welfare		2,654.1		2,207.8	20.2%					
Conservation, culture, and development		160.4		96.9	65.5%					
Education		9,069.3		8,942.3	1.4%					
Transportation		257.0		479.0	-46.3%					
Unallocated interest expense		0.7		0.8	-12.5%					
Other		-		-	100.0%					
Business-type Activities:										
Unemployment Compensation Fund		(141.2)		92.4	-252.8%					
Malpractice Insurance Authority		(0.1)		(0.3)	-66.7%					
Inns and Concessions		(3.1)		(2.7)	14.8%					
TOTAL	\$	14,371.8	\$	14,094.0	2.0%					

This schedule shows the net expense (revenue) attributable to each function of government. Each function of Indiana government is either self-supporting (a negative number) or requires additional general revenues to cover expenses (a positive number).

Financial Analysis of the State's Funds

The following is an analysis of the State's major governmental funds. Please note that transfers in and transfers out for these funds are explained in much greater detail in note IV(B) in the Notes to the Financial Statements.

General Fund

The General Fund is maintained to account for resources obtained and used for those services traditionally provided by State government which are not required to be accounted for in another fund. The fund balance of the General Fund at June 30, 2012 was \$3.4 billion, which is 79.8% of assets. This compares to a fund balance at June 30, 2011 of \$3.0 billion, which was 67.8% of assets. This indicates that the State's financial position in the General Fund increased from the prior year by \$341.6 million. The fund balance of \$3.4 billion is composed of restrictions of \$363.2 million, commitments of \$20.9 million, and assignments of \$652.0 million, leaving an unassigned balance of \$2.3 billion. The restricted amount consists of the State's Rainy Day Fund. For more information on the components of fund balance. see the chart in the Notes to the Financial Statements III(B).

The General Fund's revenues increased 5.4%, or \$0.7 billion, from FY 2011, because of the increase in total tax revenue which included a \$386.0 million (6.2%) increase in sales tax and a \$265.0 million (4.8%) increase in income tax. Sales tax revenues increased 6.2%, from FY 2011. The increase in tax revenues is explained by the continuing recovery in the State's economy.

General Fund expenditures increased \$536.0 million, or 4.8% from FY 2011. Distributions to local units of government were a reason for the increase in expenditures.

The General Fund had transfers in of \$1.4 billion compared to \$1.7 billion in FY 2011. Transfers out were \$3.1 billion and were the same in FY 2011. More detail on these transfers can be found in the Notes to the Financial Statements IV(B).

Overall, the increased position of the General Fund in the amount of \$341.6 million can be attributed to increases in the program revenues of the State.

Public Welfare-Medicaid Assistance Fund

Medicaid is an insurance program for low-income people. It is jointly funded by the Federal government and the State. The Medicaid Assistance Fund received \$4.9 billion in Federal revenue as compared to \$4.5 billion in FY 2011. State funding comes through the \$2.0 billion of transfers in from the General Fund and was the same in FY 2011. Transfers out were \$177.7 million compared with \$198.3 million in FY 2011. The Fund distributed \$7.2 billion in Medicaid assistance during the year, which is an increase of \$1.3 billion over FY 2011. Hospital rates were increased in FY 2012 in coordination with the hospital assessment fee program accounting for the increase. The change in fund balance increased by \$275.1 million from FY 2011 to FY 2012.

Major Moves Construction Fund

The Major Moves Construction Fund was created in fiscal year 2006 as part of the leasing of the Indiana Toll Road to Cintra-Macquarie, a private company. This fund distributes money received from the Toll Road lease for new constructions and major preservation of highways and bridges throughout Indiana.

The Major Moves Construction Fund transferred \$543.3 million to the State Highway Fund. The fund received \$37.3 million in investment income and made distributions of \$31.8 million to IFA's toll subsidy account and \$10.0 million to the Northwest Indiana Regional Development Authority. The change in fund balance from FY 2011 to FY 2012 was a decline of \$548.1 million.

ARRA of 2009 Fund

The ARRA of 2009 Fund was created in FY 2009 upon the American Recovery and Reinvestment Act of 2009 becoming law on February 17, 2009. The objective for ARRA of 2009 Fund spending is to stimulate the economy and create jobs. The programs that received the largest amount of funds included Medicaid, Education, Infrastructure, and Energy/Environment.

The ARRA of 2009 Fund received \$348.3 million in federal grants revenues compared to \$1.1 billion in FY 2011. The fund expended \$304.9 million during the year, compared with \$1.1 billion in FY 2011. Grant revenues and expenditures of the fund decreased primarily due to the completion of grant programs under the act. The largest decreases in expenditures were for General Government of \$236.2 million, Transportation of \$218.4 million, Welfare of \$217.6 million, and for Education of \$111.4 million.

The fund balance increased by \$43.5 million from FY 2011 to FY 2012.

U.S. Department of Transportation Fund

The U.S. Department of Transportation Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to implement State transportation programs. The fund collected \$1.1 billion in grants and received \$168.6 million in transfers in, which are taxes and revenues collected in other funds, compared with \$882.0 million and \$395.7 million in FY 2011, respectively. The fund expended \$1.3 billion during the year, which is an increase of \$0.3 billion from FY 2011. The fund balance decreased by \$173.9 million from FY 2011 to FY 2012. The decrease is principally from the increase in transportation expenditures.

U.S. Department of Health and Human Services Fund

The U.S. Department of Health and Human Services Fund is a fund created during fiscal year 2010 with the implementation of the new statewide accounting system to account for federal grants that are used to carry out health and human services programs.

The US DHHS Fund received \$934.1 million in federal grant revenues and expended \$1.4 billion. The US DHHS Fund received transfers in of \$352.2 million mostly from the General Fund for various health and human services programs. The change in fund balance from FY 2011 to FY 2012 was a decrease of \$124.7 million.

General Fund Budgetary Highlights

Actual State general fund revenue collections increased by \$850.9 million, or 6.4%, in FY 2012. Actual expenditure growth was 0.54% in FY 2012 compared with FY 2011, after remaining essentially flat (0.03%) in FY 2011 compared with FY 2010. Annual expenditure growth has averaged 1.3% over the past seven years in comparison to growth of

nearly 5.9% between FY 1996 and FY 2004. At yearend, the State had \$2.2 billion in reserves, with \$1.8 billion residing in the general fund and \$351.6 million residing in the Rainy Day Fund.

Capital Asset and Debt Administration

Capital Assets

Capital assets were \$13.4 billion, which was 53.7% of total assets for the primary government. Related debt was \$1.2 billion. Total capital assets net of related debt for the primary government was \$12.2 billion. Related debt was 9.1% of capital assets. Total capital assets increased by \$786.1 million or 6.3% and is attributable to increases in the Indiana Department of Transportation's land, infrastructure, and construction in progress (CIP). The net increase in capital assets is comprised of increases for INDOT's capital assets of \$839.9 million, software in development of \$19.9 million, and \$3.0 million in

DOA Public Works CIP with decreases of \$61.8 million for the primary government, \$13.2 million in capital lease assets, and \$1.7 million in internal service funds' capital assets. CIP consisting of right of way and work in progress increased \$211.5 million, infrastructure consisting of interstate roads, non-interstate roads, and bridges increased \$538.5 million, and land increased by \$89.9 million. More detailed information about the State's capital assets is presented in Note IV(D) to the Financial Statements.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.

		Сар	of Indiar ital Assets ons of do	\$				
	Govern Activ	mental ⁄ities		ness-ty	•		rimary nment	Total % Change
	2012	2011	2012		2011	2012	2011	
Land	\$ 1,710.0	\$ 1,671.5	\$ -	\$	-	\$ 1,710.0	\$ 1,671.5	2.3%
Infrastructure	8,946.8	8,408.5	-		-	8,946.8	8,408.5	6.4%
Construction in Progress	1,806.0	1,571.6	-		-	1,806.0	1,571.6	14.9%
Property, plant and equipment	2,110.7	2,119.6	0.4	1	0.4	2,111.1	2,120.0	-0.4%
Computer software	40.1	37.8	-		-	40.1	37.8	6.1%
Less accumulated depreciation	(1,253.5)	(1,235.1)	(0.4	1)	(0.3)	(1,253.9)	(1,235.4)	1.5%
Total	\$13,360.1	\$12,573.9	\$ -	\$	0.1	\$13,360.1	\$12,574.0	6.3%

Long-term Obligations

Major long-term obligations items are included in the following table. These items comprised 100%

of total long-term liabilities and 39.1% of total liabilities.

The following table shows the percentage change from fiscal year 2011 to fiscal year 2012.

State of Indiana Long-term Liabilities (in millions of dollars)												
		rnmen tivities			Busine Activ	ss-ty /ities			Total F Gove		-	Total % Change
A company limbility for	<u>2012</u>		<u> 2011</u>	2	<u>:012</u>	2	<u> 2011</u>	į	<u> 2012</u>		<u> 2011</u>	
Accrued liability for compensated absences	\$ 63.8	\$	62.4	\$	0.3	\$	0.3	\$	64.1	\$	62.7	2.2%
Intergovernmental payable	20.0	•	30.0	•	_	·	_	•	20.0	·	30.0	-33.3%
Capital lease payable	1,158.8		1,182.3		-		-		1,158.8		1,182.3	-2.0%
Claims payable	-		-		26.2		29.3		26.2		29.3	-10.6%
Net pension obligations	1,344.3		1,207.9		-		-		1,344.3		1,207.9	11.3%
Other postemployment												
benefits	119.6		118.2		-		-		119.6		118.2	1.2%
Pollution remediation	38.7		32.6		-		-		38.7		32.6	18.7%
Due to component units	50.0		50.0		-		-		50.0		50.0	0.0%
Total	\$ 2,795.2	\$	2,683.4	\$	26.5	\$	29.6	\$	2,821.7	\$	2,713.0	4.0%

Total long-term liabilities increased by 4.0% or \$108.7 million. The largest increase was in net pension obligations of \$136.4 million. Other long-term liabilities to increase were pollution remediation by \$6.1 million, accrued liability for compensated absences by \$1.4 million, and OPEB by \$1.4 million.

The increase in net pension obligations is because

there were increases of \$89.3 million in the TRF Pre-1996 Plan and \$45.0 million in the PERF-State Plan.

The increase in the pollution remediation liability was because of increases of \$5.4 million for IDEM's Superfund and State Cleanup pollution sites and of \$1.3 million for DNR's pollution sites. INDOT's liability for pollution sites decreased by \$0.6 million.

Other postemployment benefits increased by \$1.4 million. This increase in OPEB liability is based on the OPEB financial report for the fiscal year ending June 30, 2012. The Indiana State Police Plan's (ISPP) liability increased by \$7.7 million and the Legislature Plan (LP) increased by \$0.3 million. The Indiana State Personnel Plan (SPP) decreased by \$3.2 million and the Conservation Excise Police Plan (CEPP) decreased by \$3.4 million. The CEPP joined the SPP and ISPP in pre-funding retiree health benefits.

Significant decreases in long-term liabilities were for capital leases payable of \$23.5 million and intergovernmental payables of \$10.0 million. The decrease in capital leases payable is because there was a decrease of \$42.7 million in the direct financing lease with the highway revenue bonds of the Indiana

Finance Authority along with a net decrease in other capital assets of \$3.0 million which were offset by an increase of \$22.3 million in the direct financing lease with the State Office Building Commission revenue bonds of the Indiana Finance Authority. The \$10.0 million decrease in intergovernmental payables resulted from the fulfillment of the statutory obligation to the Northwest Indiana Regional Development Authority.

Claims payable for business activities decreased by \$3.1 million. This was the amount of decrease in claims payable for the Indiana Residual Malpractice Insurance Authority.

More detailed information about the State's long term obligations is presented in Note IV(F) to the Financial Statements.

Infrastructure

As required by GASB Statement No. 34, the State has capitalized its infrastructure. This amounts to \$8.9 billion in roads and bridges using the modified approach, \$1.5 billion in right of way classified as land, and \$22.6 million in property (septic, sewer, and water systems; and streets/sidewalks/curbs) and dams being depreciated. In order to utilize the modified approach, the State is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the assets at the condition level established and disclosed by the State.
- Document that the assets are being preserved approximately at or above the established condition level.

Under the modified approach, the State expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include approximately 11,000 centerline miles of pavement on 214 routes and approximately 5,300 bridges that the State is responsible to maintain.

The State has consistently maintained the assessed conditions of roads over the past three years. It is the State's policy to maintain a network average International Roughness Index (IRI) of no more than

95 for Interstate Roads, NHS Non-Interstate and Non-NHS Roads (a good rating is in the range of 80–115). The most recent condition assessment, completed for FY 2012, indicated that the average IRI for roads was in an acceptable range.

The State has maintained the assessed conditions of bridges at levels which are above the established benchmarks. It is the State's policy to maintain Interstate bridges at an average sufficiency rating of 87%, NHS Non-Interstate bridges at an average sufficiency rating of 85%, and Non-NHS bridges at an average sufficiency rating of 83% (a good rating is 80% - 90%). The most recent condition assessment, completed in FY 2012, indicated that the average sufficiency rating for bridges exceeded the minimum acceptable standard.

Total actual maintenance and preservation costs for roads exceeded plan. Actual maintenance costs for interstate roads were lower than planned due to moving some projects to fiscal year 2013; however, this roadway type maintained a good condition rating.

Total actual maintenance and preservation costs for bridges were lower than planned including on the NHS and non-NHS road classes. Several; bridge projects were postponed to fiscal year 2013. Total actual maintenance and preservation costs for bridges on interstate roads exceeded plan. Bridge sufficiency ratings were within the State's policy for the maintenance of bridges in all road classes

Economic Factors

The economic and revenue forecasts upon which the FY 2012 – FY 2013 State budget was based were presented to the State Budget Committee on April 15, 2011. At that time, real Gross Domestic Product (real GDP) was forecast to increase by 3.1% in FY 2012, while nominal GDP was forecast to increase by 4.8%. Corporate profits were forecast to increase by 2.7% and the S&P 500 was forecast to increase by 10.7%. Indiana personal income and Indiana personal income net of transfer payments were forecast to increase by 3.9% and 4.2%, respectively. The Indiana unemployment rate was forecast to average 8.5% for FY 2012.

The April 2011 forecast was last updated on December 14, 2011. Real GDP was forecast to increase by 1.7% in FY 2012. Corporate profits were forecast to increase by 6.5% and the S&P 500 was forecast to decrease by 0.2%. For FY 2012, the US personal savings rate was forecast to average 3.8%.

Indiana personal income was forecast to increase by 3.2% in FY 2012, while transfer payments as a percent of Indiana personal income were forecasted to average 20.1%.

The U.S. Bureau of Economic Analysis (BEA) currently estimates that real GDP increased by 2.0% in FY 2012. Corporate profits and the S&P 500 increased by 7.7% and 4.7%, respectively, in FY 2012. The US personal savings rate averaged 3.7% during this time. BEA currently estimates that Indiana personal income increased by 4.4%. Transfer payments as a percent of Indiana personal income averaged 19.6% in FY 2012. The Indiana unemployment rate averaged 8.7% in FY 2012.

Contacting the Auditor of State

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. If you have questions about this report or need additional

financial information, contact the Auditor of State, Room 240 State House, 200 West Washington Street, Indianapolis, Indiana 46204-2793, telephone (317) 232-3300.



BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE FINANCIAL STATEMENTS

State of Indiana Statement of Net Assets June 30, 2012

(amounts expressed in thousands)

		Primary Government		
	Governmental	Business-type	Tatal	Component Units
	Activities	Activities	Total	Component Units
Assets:				
Current assets:				
Cash, cash equivalents and investments	\$ 7,358,669	\$ 108,674	\$ 7,467,343	\$ 4,054,799
Securities lending collateral	142,338	-	142,338	129,632
Receivables (net)	2,737,998	99,677	2,837,675	604,502
Intergovernmental receivables	_,,	-	_,,	264,750
Inventory	5.274	555	5,829	17,033
Prepaid expenses	-,	90	90	8,577
Loans	70,308	-	70,308	216,685
Due from component unit	4,786	_	4,786	,
Investment in direct financing lease	-	_	-,	66,934
Funds held in trust by others	_	_	-	23,402
Other current assets				84,739
Total current assets	10,319,373	208,996	10,528,369	5,471,054
Noncurrent assets: Cash, cash equivalents and investments - restricted				3,520,770
Taxes, interest, and penalties receivable	EE2 466	-	- 	3,520,770
Pollution remediation recovery	552,466	-	552,466	-
· · · · · · · · · · · · · · · · · · ·	17,855	-	17,855	400 554
Other receivables	129	-	129	438,551
Investments - unrestricted	-	-	-	4,648,386
Loans	367,528	-	367,528	3,185,101
Bond issuance costs net of amortization	-	-	-	40,667
Intergovernmental loans	-	-	-	1,652,945
Due from primary government	-	-	•	50,000
Investment in direct financing lease	-	-	-	2,196,175
Deferred outflow - derivative instrument	-	-	-	288,454
Net pension assets	29,042	-	29,042	1,727
Other postemployment benefits	27,728	-	27,728	26,407
Other noncurrent assets	-	-	-	33,535
Capital assets:				
Land	1,709,958	-	1,709,958	606,532
Infrastructure	8,946,814	-	8,946,814	910,621
Construction in progress	1,806,023	-	1,806,023	581,107
Property, plant, and equipment	2,110,654	410	2,111,064	11,126,238
Computer software	40,113	- (0-0)	40,113	
Less accumulated depreciation/amortization	(1,253,453)	(350)	(1,253,803)	(4,991,354)
Total capital assets, net of depreciation/amortization	13,360,109	60	13,360,169	8,233,144
Total noncurrent assets	14,354,857	60	14,354,917	24,315,862
Total assets	24,674,230	209,056	24,883,286	29,786,916
Liabilities: Current liabilities:				
Accounts payable	2,022,256	536	2,022,792	362,062
Claims payable	2,022,200	3,888	3,888	18,736
Interest payable	_	-		147,065
Current portion of long-term debt	-	_	_	908.398
Intergovernmental payable	169,670	_	169,670	-
Due to primary government	.00,0.0	_	.00,0.0	4,786
Capital lease payable	51,198	_	51,198	1,885
Accrued prize liability	01,100	_	01,100	70,408
Salaries, health, disability, and benefits payable	143,274	356	143,630	118,748
Tax refunds payable	41,536	-	41,536	110,740
Unearned revenue	41,530	4,552	4,595	376,588
Accrued liability for compensated absences	77,295	205	77,500	85,684
· · · · · · · · · · · · · · · · · · ·	77,293			03,004
Due to federal government (net) Pollution remediation payable	7,260	1,716,825	1,716,825 7 260	766
Securities lending payable		-	7,260 52	700
Securities lending payable Securities lending collateral	52 142 338	-	52 142 338	129,632
Deposits held in custody for others	142,338	-	142,338	
Other current liabilities	6,003	- 598	- 6,601	91,400
Caror current habilities	0,003	390	0,001	10,013
Total current liabilities	2,660,925	1,726,960	4,387,885	2,326,170
	2,000,020	1,720,000	4,007,000	2,020,170

State of Indiana Statement of Net Assets June 30, 2012

(amounts expressed in thousands)

Primary Government Business-type Governmental Total Component Units Activities Activities Long-term liabilities: Accrued liability for compensated absences 63,754 251 64,005 69,890 Claims payable 26,283 26,283 Intergovernmental payable 20,000 20,000 Accrued prize liability 124,241 Net pension obligations 1,344,297 1,344,297 Other postemployment benefits 119,631 119,631 75,475 Pollution remediation payable 38,691 38,691 2,797 Due to component unit 50,000 50,000 Unearned revenue 3,439,716 Capital lease payable 1,158,779 1,158,779 2,611 Funds held in trust for others 181,223 Advances from federal government 30,653 Revenue bonds/notes payable 11,292,774 Derivative instrument liability 288,454 Other noncurrent liabilities 87,662 Total long-term liabilities 2,795,152 26,534 2,821,686 15,595,496 **Total liabilities** 1,753,494 5,456,077 7.209.571 17.921.666 Net Assets: Invested in capital assets net of related debt 12,150,131 60 12,150,191 4,209,228 Restricted-nonexpendable: Grants/constitutional restrictions 58,973 Permanent funds 501.125 501.125 72,442 Future debt service 192,798 Public safety programs 2,713 Capital projects 5,231 Pension fund distribution 425 Instruction and research 700,842 Student aid 740,945 Other purposes 298,717 Total restricted-nonexpendable 501,125 501,125 2,073,086 Restricted-expendable: Instruction and research 587,321 Grants/constitutional restrictions 363,212 363,212 8,418 Endowments 407,214 Future debt service 307,722 6.599 Public safety programs 705,529 Student aid Auxiliary enterprises 2.396 Capital projects 223,210 Repairs and rehabilitation 167 1,189,748 Water pollution and drinking water projects Other purposes 474,160 363,212 Total restricted-expendable 363,212 3,912,484 Unrestricted 6,203,685 (1,544,498) 4,659,187 1,670,451

19,218,153

(1,544,438)

17,673,715

11,865,249

The notes to the financial statements are an integral part of this statement.

Total net assets

State of Indiana Statement of Activities For the Year Ended June 30, 2012 (amounts expressed in thousands)

(amounts expressed in thousands)						Net (Expense) Revenue	Net (Expense) Revenue and Changes in Net Assets	s
			Operating Grants and	Capital Grants and	Governmental	Business-type	Primary Government -type	
Functions/Programs	Expenses	Charges for Services	Contributions	Contributions	Activities	Activities	Total	Component Units
Primary government: Governmental activities:				÷		÷		
General government Public safetv	\$ 2,642,538	\$ 705,733	\$ 335,985	· ·	(1,600,820)	· ·	(1,600,820) (720,382)	 ₽
Health	305.292	8.407	243.295		(53,530)	•	(53,550)	
Welfare	11,157,862	861,089	7,642,677	•	(2,654,096)		(2,654,096)	
Conservation, culture and development	589,248	155,943	272,867		(160,438)	•	(160,438)	•
Education	10,277,808	4,381	1,204,174	•	(9,069,253)		(9,069,253)	
Transportation	1,535,689	54,977	1,223,744	•	(256,968)	•	(256,968)	•
Unallocated interest expense	662	•	•	•	(662)	•	(662)	•
Total governmental activities	27,861,822	2,258,159	11,087,454		(14,516,209)		(14,516,209)	
Business-type activities								
Unemployment Compensation Fund	1,844,794	983,708	1,002,329	•	•	141,243	141,243	•
Malpractice Insurance Authority	2,045	2,098	•	•	•	53	53	•
Inns and Concessions Total business-type activities	21,018	24,088	1 002 329			3,070	3,070	
		5000	010,100,1					
Total primary government	\$ 29,729,679	\$ 3,268,053	\$ 12,089,783	₩	(14,516,209)	144,366	(14,371,843)	
Component units:		, c						
Governmental	43,162 2 045 267	1 465 160	758 801	- VCE				(31,613)
Colleges and universities	6.203.281		1.120,681	56.755	•	•	•	(1.732,449)
Total component units	\$ 8,291,710	\$ 4,758,796	\$ 1,890,791	\$ 57,079		•		(1,585,044)
		General Revenues:						
		Income tax			\$ 5,411,333	· \$	\$ 5,411,333	•
		Sales tax			6,519,533	•	6,519,533	
		Fuels tax			760,991		760,991	
		Gaming tax			867,055	•	867,055	1,005
		Unemployment tax			169 769		102 201 201	
		Alcohol & Tobacco tax	×		478 794	•	478 794	•
		Insurance tax			206,733	•	206.733	•
		Financial Institutions tax	tax		73,194	•	73,194	•
		Other tax			240,854		240,854	
		Total taxes			14,728,358	•	14,728,358	1,005
		Revenue not restricted	Revenue not restricted to specific programs		16 24E	2 752	000 00	002 000
		Payments from State of Indiana	of Indiana		5,5	י י	20,02	-
		Other			80.078	•	90.078	
		Transfers within primary government	ry government		2,101	(2,101)		
		Total general revenues and transfers	s and transfers		14,836,882	1,652	14,838,534	2,357,194
		Changes in net assets	sets		320,673	146,018	466,691	772,150
		Net assets - beginning, as restated	, as restated		18,897,480	(1,690,456)	17,207,024	11,093,099
		6 0000000000000000000000000000000000000			9,512,01		÷	÷

The notes to the financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

28 - State of Indiana - Comprehensive Annual Financial Report State of Indiana Balance Sheet Governmental Funds June 30, 2012

(amounts expressed in thousands)

Public Welfare-Major Moves Medicaid Construction **General Fund Assistance Fund Fund ARRA of 2009** Assets: Cash, cash equivalents and investments-unrestricted 2,401,239 \$ \$ \$ 579,016 \$ 1,181,875 14,146 Securities lending collateral 82,386 49,938 Receivables: Taxes (net of allowance for uncollectible accounts) 1,630,025 Securities lending 24 24 Accounts 13,913 164,738 39 Grants 541,307 3,945 Interest 6,387 Interfund loans 81,915 Due from component unit 1,693 Loans 12,026 Total assets 4,229,610 1,285,061 \$ 1,231,837 \$ \$ \$ 18,130 Liabilities: Accounts payable \$ 146,766 \$ 871,027 \$ 38 \$ 4,177 Salaries and benefits payable 43,261 Interfund loans Interfund services used 2,489 22 Intergovernmental payable 40,913 Tax refunds payable 27,807 Deferred revenue 508,304 Accrued liability for compensated absences-current 2,965 Pollution remediation payable 3 Securities lending payable 24 24 Securities lending collateral 82,386 49,938 Total liabilities 854,918 871,027 50,000 4,199 Fund balance: Nonspendable Restricted 363,212 Committed 20,859 **Assigned** 652.032 414.034 1.181.837 13.931 Unassigned 2,338,589 Total fund balances 414,034 3,374,692 1,181,837 13,931

4,229,610

1,285,061

1,231,837

18,130

The notes to the financial statements are an integral part of this statement.

Total liabilities and fund balances

	Department Insportation	of	Department Health & an Services	Non-Major vernmental Funds		Total
\$	-	\$	-	\$ 3,111,098 10,014	\$	7,287,374 142,338
	-		-	148,502 4		1,778,527 52
	6,062		-	41,405		226,157
	95,684		78,370	159,015		878,323
	-		-	85 -		6,472 81,915
	-		-	3,093		4,786
				 425,809		437,835
\$	101,746	\$	78,370	\$ 3,899,025	\$	10,843,779
\$	163,869	\$	91,173	207,581	\$	1,484,631
Ψ	51	*	7,663	40,816	*	91,791
	18,582		58,560	4,773		81,915
	7		1,042	3,391		6,951
	-		-	118,757 13,729		159,670 41,536
	-		_	49,997		558,301
	3		530	2,750		6,248
	-		-	72		75
	-		-	4		52
				 10,014		142,338
	182,512		158,968	451,884		2,573,508
	_		_	501,125		501,125
	-		-	-		363,212
	-		-	1,058,919		1,079,778
	(00.700)		(00 500)	1,984,283		4,246,117
	(80,766)		(80,598)	 (97,186)		2,080,039
	(80,766)		(80,598)	3,447,141		8,270,271
\$	101,746	\$	78,370	\$ 3,899,025	\$	10,843,779

State of Indiana Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets June 30, 2012

(amounts expressed in thousands)

Total fund balances-governmental funds		\$	8,270,271
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:			
Land \$ Infrastructure assets Construction in progress Property, plant, and equipment Accumulated depreciation Total capital assets, net of depreciation	1,709,958 8,946,814 1,806,023 2,081,440 (1,202,846)		13,341,389
The State's pension funds have net pension assets not reported as assets in the funds.			29,042
Some of the state's receivables will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the fund	S.		
Taxes receivable Accounts receivable Some liabilities reported in the statement of net assets do not require the use of current	558,263 64,837	<u>-</u>	623,100
financial resources and therefore are not reported as expenditures in the funds.			
Accounts payable Litigation liabilities Pollution remediation	(249,607) (6,000) (28,021)		(283,628)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.			56,204
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:	I		
Accrued liability for compensated absences Other postemployment benefits Loan from the Indiana Board for Depositories Capital lease payable Net pension obligations Total long-term liabilities	(130,120) (91,903) (50,000) (1,201,905) (1,344,297)		(2,818,225)
Net assets of governmental activities		\$	19,218,153
net assets of governmental activities		φ	13,210,133



State of Indiana
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Ge	neral Fund	N	lic Welfare- Medicaid stance Fund		ajor Moves nstruction Fund	ARI	RA of 2009
Revenues:								
Taxes:								
Income	\$	5,759,944	\$	_	\$	-	\$	_
Sales	•	6,643,529	•	-	•	-	•	_
Fuels		-		-		-		-
Gaming		88,806		-		-		-
Unemployment		, -		-		-		58
Inheritance		169,792		-		-		-
Alcohol and tobacco		299,117		-		-		-
Insurance		202,437		-		-		-
Financial Institutions		-		-		-		-
Other		229,771		-		-		-
Total taxes		13,393,396		-		-		58
Current service charges		219,472		771,336		-		-
Investment income		16,344		-		37,340		-
Sales/rents		5,503		-		-		-
Grants		12,151		4,920,546		-		348,329
Other		84,576		20,552		-		1
Total revenues		13,731,442		5,712,434		37,340		348,388
Expenditures: Current: General government		1,599,461						85,667
Public safety				-		-		
Health		708,233 42,650		-		-		8,778 4,335
Welfare		601,031		7,243,646		-		4,335 88,645
Conservation, culture and development		53,859		7,243,040		-		6,067
Education				-		-		
Transportation		8,696,505 1,295		-		42,108		61,345 50,027
Total expenditures		11,703,034		7,243,646		42,108		304,864
·		· · · · · · · · · · · · · · · · · · ·						
Excess (deficiency) of revenues over (under)								
expenditures		2,028,408		(1,531,212)		(4,768)		43,524
Other financing sources (uses):								
Transfers in		1,401,233		1,984,049		-		-
Transfers (out)		(3,116,679)		(177,712)		(543,342)		(36)
Proceeds from capital lease		28,650		-		-		-
Total other financing sources (uses)		(1,686,796)		1,806,337		(543,342)		(36)
Net change in fund balances		341,612		275,125		(548,110)		43,488
Fund Balance July 1, as restated		3,033,080		138,909		1,729,947		(29,557)
Fund Balance June 30	\$	3,374,692	\$	414,034	\$	1,181,837	\$	13,931

US Department	US Department of Health &	Non-Major Governmental	
of Transportation	Human Services	Funds	Total
\$ -	\$ -	\$ 178	\$ 5,760,122
-	-	9,347	6,652,876
-	-	779,081	779,081
-	-	778,267	867,073
-	-	44	102
-	-	-	169,792
-	-	177,561	476,678
-	-	4,297	206,734
-	-	94,490	94,490
-	-	20,622	250,393
-	-	1,863,887	15,257,341
5	1,510	1,225,239	2,217,562
-	-	31,783	85,467
-	-	23,020	28,523
1,073,489	934,124	3,561,659	10,850,298
40	17	55,585	160,771
1,073,534	935,651	6,761,173	28,599,962
1,529	17,346	893,361	2,597,364
20,206	7,531	598,467	1,343,215
-	101,581	160,428	308,994
13	1,268,961	1,869,878	11,072,174
2,044	-	476,324	538,294
-	2,175	1,429,001	10,189,026
1,299,742		1,051,418	2,444,590
1,323,534	1,397,594	6,478,877	28,493,657
(250,000)	(461,943)	282,296	106,305
168,635	352,170	2,160,656	6,066,743
(92,541)	(14,951)	(2,079,931)	(6,025,192)
-	23	3,144	31,817
76,094	337,242	83,869	73,368
	551,242	00,009	10,000
(173,906)	(124,701)	366,165	179,673
93,140	44,103	3,080,976	8,090,598
\$ (80,766)	\$ (80,598)	\$ 3,447,141	\$ 8,270,271

State of Indiana

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2012

(amounts expressed in thousands)

Net change in fund balances-total governmental funds	\$ 179,673
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report net capital outlays for infrastructure as expenditures. However in the statement of activities these outlays are capitalized and under the modified approach not depreciated. This is the amount of the net capital outlays for infrastructure under the modified approach in the current period.	839,935
Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net capital outlays (\$119,771) exceeds depreciation of \$67,639 in the current period.	(52,132)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. Tax revenue Non-tax revenue	(529,271) 205
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. Operating expenses Statutory expenses Amounts due to component units	30,567 10,000 15,145
The change in net pension assets and net pension obligations do not provide or require the use of current financial resources: Decrease in net pension assets Increase in net pension obligations	(1,572) (136,393)
The change in other postemployment benefits do not provide or require the use of current financial resources.	26,326
Internal service funds are used by management to charge the costs of certain activities, such as insurance, data processing, telecommunications, fleet management, and printing, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.	(61,810)
Change in net assets of governmental activities.	\$ 320,673



State of Indiana Statement of Fund Net Assets Proprietary Funds June 30, 2012

(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterpr Funds	ise Total	Internal Service Funds
Assets				
Current assets:				
Cash, cash equivalents and investments - unrestricted Receivables:	\$ 34,658	\$ 74,0	16 \$ 108,674	\$ 71,293
Accounts	96,359	78	97,145	25,354
Interest	-	54	41 541	-
Grants	1,991		- 1,991	-
Interfund services provided	-		-	6,951
Inventory	-		55 555	5,274
Prepaid expenses			90 90	
Total current assets	133,008	75,98	208,996	108,872
Noncurrent assets: Capital assets:				
Property, plant, and equipment	_	4	10 410	69,327
Less accumulated depreciation	-		50) (350)	(50,607)
Total capital assets, net of depreciation			60 60	18,720
Total noncurrent assets			60 60	18,720
		_		
Total assets	133,008	76,04	18 209,056	127,592
Liabilities				
Current liabilities:		_		
Accounts payable	-		36 536	7,144
Claims payable	-	3,88	•	- 0.000
Salaries and benefits payable	-	39	356	2,688
Capital lease payable	-		-	306 48.795
Health/disability for companyated changes	-	21	D5 205	48,795 2,554
Accrued liability for compensated absences Due to federal government (net)	1,716,825	20	- 1,716,825	2,334
Deferred revenue	1,710,025	4,5	• •	5
Other liabilities	-	,	98 598	3
Total current liabilities	1,716,825	10,1;	· · · · · · · · · · · · · · · · · · ·	61,495
Noncurrent liabilities:				
Accrued liability for compensated absences		21	51 251	2,127
Capital lease payable	-	23	. 231	2,127 7,766
Claims payable	- -	26,28	33 26,283	-
Total noncurrent liabilities		26,5	26,534	9,893
Total liabilities	1,716,825	36,60	69 1,753,494	71,388
Net assets				
			60 60	10,647
Invested in capital assets net of related debt Unrestricted	(1,583,817)	39,3		45,557
Total net assets	\$ (1,583,817)	\$ 39,3	79 \$ (1,544,438)	\$ 56,204

State of Indiana Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Unemployment Compensation Fund	Non-Major Enterprise Funds	Total	Internal Service Funds
Operating revenues:				
Sales/rents/premiums	\$ -	\$ 25,993	\$ 25,993	\$ 509,972
Employer contributions Charges for services	983,708	-	983,708	- 7,874
Federal revenues	996,911	-	996,911	-
Other	·	193	193	1,129
Total operating revenues	1,980,619	26,186	2,006,805	518,975
Cost of sales		4,248	4,248	23,670
Gross margin	1,980,619	21,938	2,002,557	495,305
Operating expenses:				
General and administrative expense	2,183	17,256	19,439	142,710
Claims expense Health / disability benefit payments	- -	1,501	1,501 -	353,753
Unemployment compensation benefits	1,782,305	-	1,782,305	-
Depreciation and amortization	-	24	24	6,726
Other		34	34	14,029
Total operating expenses	1,784,488	18,815	1,803,303	517,218
Operating income (loss)	196,131	3,123	199,254	(21,913)
Nonoperating revenues (expenses):				
Interest and other investment income		3,753	3,753	1
Interest and other investment expense	(60,306)	-	(60,306)	(662)
Gain (Loss) on disposition of assets Federal grants	5,418	-	- 5,418	204
Other				10
Total nonoperating revenues (expenses)	(54,888)	3,753	(51,135)	(447)
Income before contributions and transfers	141,243	6,876	148,119	(22,360)
Transfers in	-	-	-	550
Transfers (out)		(2,101)	(2,101)	(40,000)
Change in net assets	141,243	4,775	146,018	(61,810)
Total net assets, July 1, as restated	(1,725,060)	34,604	(1,690,456)	118,014
Total net assets, June 30	\$ (1,583,817)	\$ 39,379	\$ (1,544,438)	\$ 56,204

State of Indiana **Statement of Cash Flows Proprietary Funds** For the Fiscal Year Ended June 30, 2012 (amounts expressed in thousands)

	Unemploy Compensa Fund			n-Major rise Funds		Total		nal Service Funds
Cash flows from operating activities:	6 40	40.400	•	00.000	•	4 070 055	•	545 470
Cash received from customers Cash paid for general and administrative	\$ 1,0	46,126	\$	26,229	\$	1,072,355	\$	515,476
Cash paid for salary/health/disability benefit payments		(2,183)		(17,383)		(19,566)		(156,065) (347,979)
Cash paid to suppliers		_		(4,251)		(4,251)		(24,957)
Cash paid for claims expense	(2.7	28,160)		(4,393)		(2,732,553)		(24,557)
Net cash provided (used) by operating activities		84,217)		202		(1,684,015)		(13,525)
Cash flows from noncapital financing activities:								
Transfers in Transfers out		-		(0.404)		(0.404)		550
Loan from federal government	2.6	39,785		(2,101)		(2,101) 2,639,785		(40,000)
Repayment of loan from federal government		22,958)		-		(922,958)		-
Federal grants	(9	6,890		_		6,890		
1 odorar granto		0,000				0,000		
Net cash provided (used) by noncapital financing activities	1,7	23,717		(2,101)		1,721,616		(39,450)
Cash flows from capital and related financing activities:								
Acquisition/construction of capital assets		_		_		_		(5,409)
Proceeds from sale of assets		_		_		_		555
Principal payments capital leases				_		_		(306)
Interest paid		-		-		-		(662)
Net cash provided (used) by capital and related financing								<u>, , , , , , , , , , , , , , , , , , , </u>
activities				<u> </u>		<u> </u>		(5,822)
Cash flows from investing activities:								
Proceeds from sales of investments		-		5,000		5,000		-
Purchase of investments		-		(2,758)		(2,758)		-
Interest income (expense) on investments	(60,306)		2,473		(57,833)		11_
Net cash provided (used) by investing activities	(60,306)		4,715		(55,591)		1
Net increase (decrease) in cash and cash equivalents	(20,806)		2,816		(17,990)		(58,796)
Cash and cash equivalents, July 1		55,464		5,235		60,699		130,089
Cash and cash equivalents, June 30	\$	34,658	\$	8,051	\$	42,709	\$	71,293
						,		
Reconciliation of cash , cash equivalents and investments:								
Cash and cash equivalents unrestricted at end of year	\$	34,658	\$	8,051	\$	42,709	\$	71,293
Investments unrestricted		-		65,965		65,965		-
Cash, cash equivalents and investments per balance sheet	\$	34,658	\$	74,016	\$	108,674	\$	71,293
Noncash investing, capital and financing activities:	•		•				•	
Increase (Decrease) in fair value of investments	\$	-	\$	1,351	\$	1,351	\$	-

State of Indiana Statement of Cash Flows Proprietary Funds For the Fiscal Year Ended June 30, 2012

(amounts expressed in thousands)

	Comp	ployment ensation fund	on-Major prise Funds	Total	Inte	rnal Service Funds
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$	196,131	\$ 3,123	\$ 199,254	\$	(21,913)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation/amortization expense		-	24	24		6,726
(Increase) decrease in receivables		(11,533)	68	(11,465)		(2,913)
(Increase) decrease in interfund services provided		-	-	-		(242)
(Increase) decrease in inventory		-	(3)	(3)		(851)
(Increase) decrease in prepaid expenses		-	(15)	(15)		-
Increase (decrease) in claims payable		-	(2,892)	(2,892)		-
Increase (decrease) in health and disability benefits payable		-	-	-		5,775
Increase (decrease) in accounts payable		(1,868,815)	(15)	(1,868,830)		(1,034)
Increase (decrease) in deferred revenue		-	(62)	(62)		(304)
Increase (decrease) in salaries payable		-	(116)	(116)		746
Increase (decrease) in compensated absences		-	(16)	(16)		484
Increase (decrease) in other payables			 106	 106		1_
Net cash provided (used) by operating activities	\$	(1,684,217)	\$ 202	\$ (1,684,015)	\$	(13,525)

State of Indiana **Statement of Fiduciary Net Assets Fiduciary Funds** June 30, 2012 (amounts expressed in thousands)

	Emp	sion and Other ployee Benefit rust Funds	Private-Purpose Trust Funds	Investment Trust Fund	Ą	jency Funds
Assets:						
Cash, cash equivalents and non-pension investments	\$	292,365	\$ 54,441	\$ -	\$	369,259
Securities lending collateral		902,596	-	-		-
Repurchase agreements		97,490	-	-		-
Receivables:						
Taxes		-	4,384	-		143,583
Contributions		201,334	-	-		-
Interest		87,664	3	49		-
Member loans		228	-	-		-
From investment sales		1,700,515	-	-		-
Other		1,213	-	-		53
Total receivables		1,990,954	4,387	49		143,636
Pension and other employee benefit investments at fair value:		, ,				, , , , , , , , , , , , , , , , , , , ,
Short term investments		2,494,039	-	-		-
Equity Securities		6,318,255	-	-		-
Debt Securities		11,911,678	_	-		_
Mutual Funds and Collective Trust Funds		131,336	_	-		_
Other		6,219,243	_	_		_
Total investments		27,074,551		 		_
Pool Investments at Amortized Cost:		21,014,001		_	-	
Cash and cash equivalents		_	_	224,075		_
U.S. Government Agencies		_	_	39,079		_
Commercial Paper		_		110,667		
Total investments		<u> </u>		373,821		<u> </u>
Other assets		125		3/3,021		-
		125	-	-		-
Property, plant and equipment net of accumulated depreciation		10,929				-
Total assets		30,369,010	58,828	373,870	\$	512,895
1.54.990						
Liabilities:			4 40=		•	407 707
Accounts/escrows payable		6,309	1,497	-	\$	497,737
Salaries and benefits payable		2,116	-	-		-
Management fee payable		-	-	31		-
Benefits payable		1,195	-	-		-
Distributions payable		-	-	4		-
Intergovernmental payable			2,451	-		-
Investment purchases payable		3,067,466	-	-		-
Securities purchased payable		155,631	-	-		-
Securities lending collateral		902,596	-	-		-
Other			-	16_		15,158
Total liabilities		4,135,313	3,948	51	\$	512,895
Net assets:						
Held in trust for:						
Employees' pension benefits		25,935,649	-	-		
OPEB benefits		281,161	-	-		
Future death benefits		12,366	-	-		
Local units		4,521	-	-		
Trust beneficiaries		-	54,880	-		
Local government investment pool participants				373,819	_	
Total net assets	\$	26,233,697	\$ 54,880	\$ 373,819	_	

State of Indiana Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Emp	ion and Other loyee Benefit ust Funds	Private-Purpose Trust Funds	Inves	stment Trust Fund
Additions: Member contributions	\$	341,611	\$ 3,988	\$	428,966
Employer contributions		1,695,631	-		-
Contributions from the State of Indiana		89,763	-		-
Net investment income (loss)		300,315	48		1,164
Taxes		- (440.040)	84,243		- (4)
Less investment expense		(119,318)	-		(1)
Federal reimbursements Donations/escheats		481	112,083		-
Transfers in		20,339	112,003		-
Reinvestment of distributions		20,339	- -		- 564
Other		300	_		-
Total additions		2,329,122	200,362		430,693
Deductions:					
Pension and disability benefits		2,063,840	-		-
Retiree health benefits		13,163	-		-
Death benefits		938	-		-
Payments to participants/beneficiaries		-	187,625		565
Refunds of contributions and interest		95,431	-		675,382
Administrative		31,984	-		414
Pension relief distributions		224,220	-		-
Capital projects		9,359	-		-
Transfers out		20,339	-		-
Other		250			186
Total deductions		2,459,524	187,625		676,547
Net increase (decrease) in net assets		(130,402)	12,737		(245,854)
Net assets held in trust, July 1, as restated		26,364,099	42,143		619,673
Net assets held in trust, June 30	\$	26,233,697	\$ 54,880	\$	373,819

State of Indiana Combining Statement of Net Assets Discretely Presented Component Units June 30, 2012 (amounts expressed in thousands)

			Callanas and	
	Governmental	Proprietary	Colleges and Universities	Total
Assets:				
Current assets:				
Cash, cash equivalents and investment Securities lending collatera	\$ 138,007 -	\$ 2,040,668 76,035	\$ 1,876,124 53,597	\$ 4,054,799 129,632
Receivables (net)	153	189,627	414,722	604,502
Intergovernmental receivable Inventory	-	264,750 680	16,353	264,750 17,033
Prepaid expenses	-	2,800	5,777	8,577
Loans receivable Investment in direct financing lease	910	215,775 66,934	-	216,685 66,934
Funds held in trust by other:	-	-	23,402	23,402
Other current assets Total current assets	139.071	14,734	70,005 2,459,980	84,739
Noncurrent assets	139,071	2,872,003	2,459,960	5,471,054
Cash, cash equivalents and investments - restricte	-	1,320,081	2,200,689	3,520,770
Other receivables Investments - unrestricted	-	1,506 400,522	437,045 4,247,864	438,551 4,648,386
Loans receivable	28,328	3,156,773	-	3,185,101
Bond issuance costs net of amortization Intergovernmental loans	=	37,714 1,652,945	2,953	40,667 1,652,945
Due from primary government	-	50,000	-	50,000
Investment in direct financing lease Deferred outflow - derivative instrumen	-	2,196,175 285,068	3,386	2,196,175 288,454
Net pension assets	-	1,727	-	1,727
Other postemployment benefits Other noncurrent assets	-	5,662	26,407 27,873	26,407 33,535
Capital assets:	-	5,002	21,013	33,535
Land	-	242,135	364,397	606,532
Infrastructure Construction in progress	-	538,207 54,654	372,414 526,453	910,621 581,107
Property, plant, and equipmen	381	1,434,436	9,691,421	11,126,238
Less accumulated depreciatior Capital assets, net of accumulated depreciation	(155)	(623,701) 1,645,731	(4,367,498) 6,587,187	(4,991,354) 8,233,144
Total noncurrent assets	28,554	10,753,904	13,533,404	24,315,862
Total assets	167,625	13,625,907	15,993,384	29,786,916
Liabilities:				
Current liabilities				
Accounts payable Claims payable	2,254	46,996 18,736	312,812	362,062 18,736
Interest payable	-	115,415	31,650	147,065
Current portion of long-term deb	-	646,360 3,093	262,038 1,693	908,398 4,786
Capital lease payable	-	-	1,885	1,885
Accrued prize liability Salaries, health, disability, and benefits payabl	318	70,408 173	- 118,257	70,408 118,748
Deferred revenue	19,896	108,035	248,657	376,588
Accrued liability for compensated absence:	263	177	85,244	85,684
Pollution remediation payable Securities lending collatera	-	482 76,035	284 53,597	766 129,632
Deposits held in custody for other: Other current liabilities	-	32,529	58,871	91,400
Total current liabilities	22,730	4,746 1,123,185	5,267 1,180,255	10,013 2,326,170
Long-term liabilities	22,730	1,123,103	1,160,233	2,320,170
Accrued liability for compensated absence:	103	199	69,588	69,890
Accrued prize liability	-	124,241	75.475	124,241 75,475
Other postemployment benefits Pollution remediation payable	-	2,797	75,475	2,797
Deferred revenue	-	3,402,662	37,054	3,439,716
Capital lease payable Funds held in trust for other:	-	-	2,611 181,223	2,611 181,223
Advances from federal government	-	1,830	28,823	30,653
Revenue bonds/notes payable Derivative instrument liabilit	-	8,608,434 285,068	2,684,340 3,386	11,292,774 288,454
Other noncurrent liabilities		3,786	83,876	87,662
Total long-term liabilities	103	12,429,017	3,166,376	15,595,496
Total liabilities	22,833	13,552,202	4,346,631	17,921,666
Net Assets:				
Invested in capital assets net of related det: Restricted-nonexpendable	226	391,459	3,817,543	4,209,228
Grants/constitutional restriction	=	58,973	=	58,973
Permanent funds Future debt service	=	192,798	72,442	72,442 192,798
Public safety programs	=	-	2,713	2,713
Capital projects Pension fund distributior	-	673 425	4,558	5,231 425
Instruction and research	-	-	700,842	700,842
Student aid Other purposes	-	217	740,728 298,717	740,945 298,717
Total restricted-nonexpendable		253,086	1,820,000	2,073,086
Restricted-expendable Instruction and research			587,321	587,321
Grants/constitutional restriction:	-	1,688	6,730	8,418
Endowments	-	113	407,101	407,214
Future debt service Public safety programs	-	281,014	26,708 6,599	307,722 6,599
Student aid	-	-	705,529	705,529
Auxiliary enterprises Capital projects	-	17,459	2,396 205,751	2,396 223,210
Repairs and rehabilitation	-	167		167
Water pollution and drinking water projects Other purposes	-	1,189,748 1,865	472,295	1,189,748 474,160
Total restricted-expendable		1,492,054	2,420,430	3,912,484
Unrestricted	144,565	(2,062,894)	3,588,780	1,670,451
Total net assets	\$ 144,791	\$ 73,705	\$ 11,646,753	\$ 11,865,249

The notes to the financial statements are an integral part of this statement.

State of Indiana Combining Statement of Activities Discretely Presented Component Units For the Fiscal Year Ended June 30, 2012 (amounts expressed in thousands)

			Program Revenues		Net (E	xpense) Revenue a	Net (Expense) Revenue and Changes in Net Assets	Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental	Proprietary	Colleges and Universities	Net (Expense) Revenue
Governmental Proprietary Colleges and universities	\$ 43,162 2,045,267 6,203,281	\$ 240 1,465,160 3,293,396	\$ 11,309 758,801 1,120,681	\$ 324 56,755	\$ (31,613)	\$ 179,018	\$ - (1,732,449)	\$ (31,613) 179,018 (1,732,449)
Total component units	\$ 8,291,710	\$ 4,758,796	\$ 1,890,791	\$ 57,079	(31,613)	179,018	(1,732,449)	(1,585,044)
		General Revenues:	:si					
		Gaming tax Revenue not restri	Gaming tax Revenue not restricted to specific programs	rams	1,005	•		1,005
		Investment earnings	ings		•	101,358	101,432	202,790
		Payments from State of Indiana	State of Indiana		43,298	17,837	1,429,864	1,490,999
		Other			•	5,833	656,567	662,400
		Total general revenues	unes		44,303	125,028	2,187,863	2,357,194
		Change in net assets	ets		12,690	304,046	455,414	772,150
		Net assets - beginning, as restated	ining, as restated		132,101	(230,341)	11,191,339	11,093,099
		Net assets - ending	Bu		\$ 144,791	\$ 73,705	\$ 11,646,753	\$ 11,865,249

The notes to the financial statements are an integral part of this statement.

State of Indiana **Combining Statement of Net Assets Discretely Presented Component Units -Proprietary Funds** June 30, 2012
(amounts expressed in thousands)

			Indiana Housing and Community Development		Secondary Market for
	Indiana Finance Authority	Indiana Bond Bank	Authority	Board for Depositories	Education Loans
Assets	-	-		-	-
Current assets: Cash, cash equivalents and investments	\$ 1,107,422	\$ 99,667	\$ 367,469	\$ 149,651	\$ 158,973
Securities lending collateral	-	· -	-	-	
Receivables (net)	95,678	21,476	4,170	607	35,669
Intergovernmental receivable Inventory	-	264,750	-	-	-
Prepaid expenses	-	-	-	7	1,398
Loans	124,311	-	17,950	-	73,514
Investment in direct financing lease Other current assets	66,754 9	-	14,725	-	-
Total current assets				150,265	-
Noncurrent assets:	1,394,174	385,893	404,314	150,265	269,554
Cash, cash equivalents and investments - restricted	-	29,775	1,032,609	100,171	-
Other receivables		-	1,498	-	
Investments - unrestricted Loans receivable	342,383 2,813,597	-	40,161 29,854	-	17,978 1,290,274
Bond issuance costs, net of amortization	12,644	17,630	7,127	-	- 1,230,214
Intergovernmental loans	-	1,652,945		-	-
Due from primary government	4 044 705	-	-	50,000	-
Investment in direct financing lease Deferred outflow - derivative instrument	1,241,795 252,801	14,617	17,649	-	-
Net pension assets	-		-	-	-
Other noncurrent assets	125	-	131	-	5,186
Capital assets: Land	05.000				
Land Infrastructure	85,330 483,460	-	-	-	-
Construction in progress	40,515	-	-	-	-
Property, plant, and equipment	1,278,568	-	6,268	237	1,491
Less accumulated depreciation Total capital assets, net of depreciation	(482,303) 1,405,570		(4,059)	(204)	(1,264)
Total noncurrent assets	6,068,915	1,714,967	1,131,238	150,204	1,313,665
Total assets	7,463,089	2,100,860	1,535,552	300,469	1,583,219
1.54.00					
Liabilities Current liabilities:					
Accounts payable	5,177	598	13,515	50	7,608
Claims payable		· · · · · · ·	-	-	
Interest payable Current portion of long-term debt	63,740 247,854	33,409 312,640	17,756 53,695	-	272 30,500
Due to primary government	247,034	312,040	-	-	-
Accrued prize liability	-	-	-	-	-
Salaries, health, disability, and benefits payable	-	-	-	-	-
Deferred revenue Accrued liability for compensated absences	65,585	-	30,909	-	-
Pollution remediation payable	482		-		
Securities lending collateral	-	-	-	-	-
Deposits held in custody for others	4.005	32,529	-	- 4	-
Other current liabilities	1,005				
Total current liabilities	383,843	379,176	115,875	54	38,380
Long-term liabilities: Accrued liability for compensated absences	_	_	_	_	_
Accrued riability for compensated absences Accrued prize liability	-	-	-	-	
Pollution remediation payable	2,797	-	-	-	-
Deferred revenue	3,402,174	488	-	-	•
Advances from federal government Revenue bonds/notes payable	1,830 4,469,365	1,687,468	1.018.734	-	1,423,331
Derivative instrument liability	252,801	14,617	17,649	-	1,420,001
Other noncurrent liabilities			785		2,155
Total long-term liabilities	8,128,967	1,702,573	1,037,168		1,425,486
Total liabilities	8,512,810	2,081,749	1,153,043	54	1,463,866
Net assets					
Invested in capital assets net of related debt	163,703		2,209	33	227
Restricted-nonexpendable Grants/constitutional restrictions			58,139		
Future debt service		3,542	189,256		-
Capital projects	-	-,	-	-	-
Pension fund distribution	-	-	-	425	-
Student aid Other purposes					
Total restricted-nonexpendable	-	3,542	247,395	425	-
Restricted-expendable					
Instruction and research	-	-	-	-	-
Grants/constitutional restrictions Endowments	-	-	-	-	-
Future debt service	265,970	-	-	-	10,880
Capital projects	,	-	-	-	-
Repairs and rehabilitation		-	-	-	-
Water pollution and drinking water projects Other purposes	1,189,748	-	-	-	-
Total restricted-expendable	1,455,718				10,880
Unrestricted (deficit)	(2,669,142)	15,569	132,905	299,957	108,246
Total net assets	\$ (1,049,721)	\$ 19,111	\$ 382,509	\$ 300,415	\$ 119,353

State Lottery Commission	Indiana Stadium and Convention Building Authority	Non-Major	IFA & ISCBA Elimination	Total Component Units
53,591	\$ 47,169	\$ 56,726	\$ -	\$ 2,040,66
76,035		-	-	76,03
32,482	1,843	6,639	(8,937)	189,62 264,75
264	-	416	-	68
977	-	418	-	2,80
-	-	180	-	215,77
		-		66,93 14,73
163,349	49,012	64,379	(8,937)	2,872,00
153,455	-	4,071	-	1,320,08
-	-	8	-	1,50
-	-	-	(976,952)	400,52 3,156,77
-	-	313	(970,932)	37,71
-	-	-	-	1,652,94
-		-	-	50,00
-	954,099 252,801	281	(252,800)	2,196,17 285,06
1,716	-	11	-	1,72
=	-	220	-	5,66
-	-	156,805 54,747	-	242,13 538,20
-	-	14,139	-	54,65
8,246	-	139,626	-	1,434,43
(5,847) 2,399		(130,024) 235,293		(623,70 1,645,73
157,570	1,206,900	240,197	(1,229,752)	10,753,90
320,919	1,255,912	304,576	(1,238,689)	13,625,90
020,010	1,200,012		(1,200,000)	
17,942	382	1,749	(25)	46,99
	-	18,736	-	18,73
-	8,911	239	(8,912)	115,41
2.002	-	1,671	-	646,36
3,093 70,408	-	-	-	3,09 70,40
-	-	173	-	17
528	-	11,013	-	108,03
-	-	177		17 48
76,035	-	-	-	76,03
1 526	-	2,201	-	32,52 4,74
1,536 169,542	9,293	35,959	(8,937)	1,123,18
<u> </u>				
- 124,241	-	199		19 124,24
-	-	-	-	2,79
-	-	-	-	3,402,66
-	976,952	9,536	(976,952)	1,83 8,608,43
-	252,801	-	(252,800)	285,06
124,241	1,230,588	9,746	(1,229,752)	12,429,01
293,783	1,239,881	45,705	(1,238,689)	13,552,20
2,399	<u> </u>	222,888	-	391,45
- -		834 - 673	-	58,97 192,79 67
-	-	217	-	42 21
	<u>-</u>	1,724	-	253,08
-	-	-	-	
-	-	1,688	-	1,68
-	-	113 4,164	-	11 281,01
-	16,031	1,428	-	17,45
-	-	167	-	1,189,74
<u>-</u> _		1,865		1,86
24,737	16,031	9,425 24,834	-	1,492,05 (2,062,89
27,136	\$ 16,031	\$ 258,871	s -	\$ 73,70

State of Indiana
Combining Statement of Activities
Discretely Presented Component Units Proprietary Funds
For the Fiscal Year Ended June 30, 2012

		•			Progra	Program Revenues	Se			Vet (Expen	Net (Expense) Revenue and Changes in Net Assets	e and ets	Changes	
	Expenses	ses	Cha Se	Charges for Services	O Gra	Operating Grants and Contributions	Capita aı Contril	Capital Grants and Contributions	In Fir	Indiana Finance Authority	Indiana Bond Bank	p <u>u</u>	Indiana Housing and Community Development Authority	na and nity nent ity
Indiana Finance Authority (IFA)	\$ 315	315,682	€	391,814	s	88,119	↔	,	↔	164,251	s		⇔	•
Indiana Bond Bank	6	96,482		545		95,718		٠			(2	(219)		•
Indiana Housing and Community Development Authority	22.	571,067		59,106		538,450		٠		•			26	26,489
Board for Depositories		761		•		703		•						
Secondary Market for Educational Loans	7	24,297		•		30,727		•		•				٠
State Lottery Commission	82(850,220		855,741		•		•						
Indiana Stadium and Convention Building Authority (ISCBA)		54,855		42,421		6,202		•		•				
Non-Major Proprietary	•	182,980		162,188		3,304		324						
IFA & ISCBA Interfund Eliminations	(5,	51,077)		(46,655)		(4,422)		•		•		•		•
Total component units	\$ 2.04	2.045.267	8	\$ 1,465,160	မ	758,801	ь	324		164,251	(2	(219)	26	26,489
-												\ \		
	Genera	General revenues:									Ċ	6	1	3
	Invest	Investment earnings	rnings	Investment earnings Dayments from State of Indiana	g					56,442	Ž	539	27.	27,641
	Other		2		<u> </u>									
	Total de	Total general revenues	venue	SS						56,442	2	239	27.	27,641
	Change	Change in net assets	ssets							220,693		70	54	54,130
	Net ass	ets - bec	innin	Net assets - beginning, as restated	ted				Ξ,	(1,270,414)	19,091	91	328	328,379
	Net ass	Vet assets - ending	ling						\$ (1,	\$ (1,049,721)	\$ 19,111	=	\$ 382	382,509

The notes to the financial statements are an integral part of this statement.

continued on next page

State of Indiana
Combining Statement of Activities
Discretely Presented Component Units Proprietary Funds
For the Fiscal Year Ended June 30, 2012

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	Boi	Board for Depositories	Se Ma	Secondary Market for Education Loans	Stat	State Lottery Commission	Stad Stad Con Bu Aur	Indiana Stadium and Convention Building Authority	ž	Non-Major	IFA & ISCBA Interfund Eliminations	ž	Net (Expense) Revenue
Indiana Finance Authority (IFA)	↔	•	↔	•	↔	1	↔	•	↔	•	↔	↔	164,251
Indiana Bond Bank		•		•		•		•		•	•		(219)
Indiana Housing and Community Development Authority		•		•		•		•		•	•		26,489
Board for Depositories		(28)		•		•		•		•	•		(28)
Secondary Market for Educational Loans		•		6,430		•		•		1	•		6,430
State Lottery Commission		٠		•		5,521		•		•			5,521
Indiana Stadium and Convention Building Authority (ISCBA)				•		•		(6,232)		1			(6,232)
Non-Major Proprietary		•		•		•		•		(17,164)	•		(17,164)
IFA and ISCBA Interfund Eliminations		•		'		•		'		'			•
Total component units		(58)		6,430		5,521		(6,232)		(17,164)			179,018
General revenues:													
Investment earnings		•		•		16,615		43		378	•		101,358
Payments from State of Indiana		•		•		•		1		17,837			17,837
Other		٠		•		•		•		5,833	•		5,833
Total general revenues				•		16,615		43		24,048			125,028
Change in net assets		(28)		6,430		22,136		(6,189)		6,884			304,046
Net assets - beginning, as restated		300,473		112,923		5,000		22,220		251,987			(230,341)
Net assets - ending	છ	300,415	ક્ક	119,353	s	27,136	s	16,031	s	258,871	\$	မှာ	73,705

State of Indiana Combining Statement of Net Assets Discretely Presented Component Units Colleges and Universities June 30, 2012

(amounts expressed in thousands)

	Indiana University	Purdue University	Non-Major Colleges and Universities	Totals
Assets				
Current assets:				
Cash, cash equivalents and investments	\$ 911,034	\$ 501,705	\$ 463,385	\$ 1,876,124
Securities lending collateral	53,597 132,631	135,222	146,869	53,597 414,722
Receivables (net) Inventory	11,389	135,222	4,964	16,353
Prepaid expenses	11,309		5,777	5,777
Funds held in trust by others	_	_	23,402	23,402
Other current assets	37,777	30,447	1,781	70,005
Total current assets	1,146,428	667,374	646,178	2,459,980
Noncurrent assets:				
Cash, cash equivalents and investments - restricted	_	2,134,609	66.080	2,200,689
Other receivables	301,685	80,496	54,864	437,045
Investments - unrestricted	2,629,952	806,680	811,232	4,247,864
Bond issuance costs net of amortization	-,,	-	2,953	2,953
Deferred outflow - derivative instrument	-	-	3,386	3,386
Other postemployment benefits	-	-	26,407	26,407
Other noncurrent assets	-	13,801	14,072	27,873
Capital assets:	04.045	07.040	470 440	201.007
Land	94,615	97,340	172,442	364,397
Infrastructure	164,285	76,914	131,215	372,414
Construction in progress	146,311	305,902	74,240	526,453
Property, plant, and equipment	4,032,901	3,118,618	2,539,902	9,691,421
Less accumulated depreciation	(1,849,546)	(1,506,944)	(1,011,008)	(4,367,498)
Total capital assets, net of depreciation	2,588,566	2,091,830	1,906,791	6,587,187
Total noncurrent assets	5,520,203	5,127,416	2,885,785	13,533,404
Total assets	6,666,631	5,794,790	3,531,963	15,993,384
Liabilities				
Current liabilities:				
Accounts payable	188,139	61,895	62,778	312,812
Interest payable	12,973	16,686	1,991	31,650
Current portion of long-term debt	53,654	136,243	72,141	262,038
Due to primary government	1,693	130,243	72,141	1,693
Capital lease payable	1,538		347	1,885
Salaries, health, disability, and benefits payable	54,130	33,940	30,187	118,257
Deferred revenue	177,913	41,271	29,473	248,657
Accrued liability for compensated absences	44,471	26,164	14,609	85,244
Pollution remediation payable		20,101	284	284
Securities lending collateral	53,597		-	53,597
Deposits held in custody for others	-	35,013	23,858	58,871
Other current liabilities			5,267	5,267
Total current liabilities	588,108	351,212	240,935	1,180,255
Long-term liabilities:				
Accrued liability for compensated absences	19,671	33,523	16,394	69,588
Other postemployment benefits	22,758	30,694	22,023	75,475
Deferred revenue	35,102	-	1,952	37,054
Capital lease payable	1,853	-	758	2,611
Funds held in trust for others	90,128	58,898	32,197	181,223
Advances from federal government	-	19,924	8,899	28,823
Revenue bonds/notes payable	931,392	926,956	825,992	2,684,340
Derivative instrument liability	40.004	- 0.407	3,386	3,386
Other noncurrent liabilities	46,864	8,487	28,525	83,876
Total long-term liabilities	1,147,768	1,078,482	940,126	3,166,376
Total liabilities	1,735,876	1,429,694	1,181,061	4,346,631
Net assets				
Invested in capital assets net of related debt	1,694,440	1,094,127	1,028,976	3,817,543
Restricted-nonexpendable				
Permanent funds	26,842	-	45,600	72,442
Public safety programs	-	-	2,713	2,713
Capital projects	2,143	-	2,415	4,558
Instruction and research	374,661	293,391	32,790	700,842
Student aid	370,748	269,218	100,762	740,728
Other purposes	245,288	35,375	18,054	298,717
Total restricted-nonexpendable	1,019,682	597,984	202,334	1,820,000
Restricted-expendable	/			
Instruction and research	272,409	243,941	70,971	587,321
Grants/constitutional restrictions	•	404.05	6,730	6,730
Endowments	00.074	401,254	5,847	407,101
Future debt service	20,271	-	6,437	26,708
Public safety programs	120 744	- 	6,599	6,599
Student aid Auxiliary enterprises	139,711	501,077	64,741 2,396	705,529 2,396
Capital projects	82,113	32,550	2,396 91,088	2,396 205,751
Other purposes	338,334	123,047	10,914	472,295
Total restricted-expendable	852,838	1,301,869	265,723	2,420,430
Unrestricted (deficit)	1,363,795	1,371,116	853,869	3,588,780
Total net assets	\$ 4,930,755	\$ 4,365,096	\$ 2,350,902	\$ 11,646,753
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Discretely Presented Component Units -Combining Statement of Activities For the Year Ended June 30, 2012 **Colleges and Universities** (amounts expressed in thousands) State of Indiana

			Program Revenues	ø		Net (Ex	pense) Revenue a	Net (Expense) Revenue and Changes in Net Assets	Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capit	Capital Grants and Contributions	Indiana University	Purdue University	Non-Major Colleges and Universities	Net (Expense) Revenue
Indiana University Purdue University Non-Major Colleges and Universities	\$ 2,738,091 1,885,783 1,579,407	\$ 1,621,795 1,045,406 626,195	\$ 589,001 411,531 120,149	↔	33,932 13,832 8,991	\$ (493,363)	\$ (415,014)	\$ - - (824,072)	\$ (493,363) (415,014) (824,072)
Total component units	\$ 6,203,281	\$ 3,293,396	\$ 1,120,681	↔	56,755	(493,363)	(415,014)	(824,072)	(1,732,449)
	General revenues: Investment earnings	ues: arnings				74,637	5,228	21,567	101,432
	Payments from State o	om State of Indiana	na			515,421	389,078	525,365	1,429,864
	Other					133,451	122,240	400,876	656,567
	Total general revenues	evenues				723,509	516,546	947,808	2,187,863
	Change in net assets	assets				230,146	101,532	123,736	455,414
	Net assets - beginning,	eginning, as restated	ited			4,700,609	4,263,564	2,227,166	11,191,339
	Net assets - ending	ding				\$ 4,930,755	\$ 4,365,096	\$ 2,350,902	\$11,646,753

The notes to the financial statements are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS



STATE OF INDIANA

Notes to the Financial Statements June 30, 2012

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STATE OF INDIANA Notes to the Financial Statements June 30, 2012 (schedule amounts are expressed in thousands)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

As required by generally accepted accounting principles, these financial statements present the government (State of Indiana) and its component units. Blended component units, although legally separate entities, are in substance part of the government's operations; data from these units are combined with data of the primary government. Discretely presented component units are reported in one column in the government-wide financial statements. This column contains governmental fund types, proprietary fund types and colleges and universities. This is to emphasize that, as well as being legally separate from the government, they also provide services to and benefit local governments and/or the citizens of the State of Indiana. Of the component units, the Indiana Housing and Community Development Authority, Ports of Indiana, Indiana State Fair Commission. Indiana Comprehensive Health Insurance Association, and the Indiana Political Subdivision Risk Management Commission have a December 31, 2011, fiscal year-end.

Blended Component Units

The following component units are reported under the blended method as the primary government appoints a voting majority of the board and is able to impose its will. These units, although legally separate from the State, are reported as part of the State because they provide services entirely or almost entirely to the State. These component units are audited by the State Board of Accounts.

The Bureau of Motor Vehicle Commission (BMVC) was established by state law to develop and update Bureau of Motor Vehicles (BMV) policy, establish standards for the operation and maintenance of license branches, and submit budget proposals for the BMVC, BMV, and license branches. The BMVC has significant interrelated operations with the BMV and license branches. The BMV is responsible for the accurate and timely distribution of the fees and taxes (excise and wheel) collected at the license branches for driver licenses, auto and watercraft registrations, and license plates.

The BMVC consists of four individuals appointed by the governor and the chairperson who is the commissioner of the BMV. No more than three of the members may be of the same political party. The BMVC is reported as a non-major governmental fund.

The State Student Assistance Commission of Indiana (SSACI) was established by state law to assist the State in increasing the opportunities of higher education for every person who resides in Indiana and who, though being highly qualified and desiring to receive a higher education, is deterred by financial considerations. They provide data to the General Assembly to allow them to make educated policy decisions about financial aid. In addition, they assist the State in identifying which students qualify for financial aid enabling the State to efficiently distribute funds.

The SSACI consists of ten citizens appointed by the governor. Each of Indiana's nine congressional districts must be represented by a resident of the district. An at-large student member who is a student at an approved postsecondary educational institution is also an appointed member. The SSACI is reported as a non-major governmental fund

Discretely Presented Component Units

The following are discretely presented component units of the State of Indiana. The primary government appoints a voting majority of their boards and is able to impose its will. All governmental and proprietary component units are audited by outside auditors except for the Indiana Economic Development Corporation and State Fair Commission which are audited by the State Board of Accounts. The State Board of Accounts audits the colleges, universities, and the discrete pension trust funds. College and university foundations are audited by outside auditors.

The Indiana Economic Development Corporation (IEDC) was created to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana's economy, by the orderly

economic development and growth of Indiana, the creation of new jobs, the retention of existing jobs, the growth and modernization of existing industry and the promotion of Indiana. The IEDC is composed of 12 members, none of whom may be members of the general assembly. These members consist of the governor and 11 individuals appointed by the governor. At least five members must belong to the same political party as the governor. At least three members must belong to a major political party other than the party of which the governor is a member. The IEDC is reported as a non-major governmental fund. The IEDC does not issue their own separately audited financial statements.

Formed on May 15, 2005, the Indiana Finance Authority (IFA) combined five formerly independent bodies under one entity. The entities combined included the Indiana Development Finance Authority. State Office Building Commission. Transportation Indiana Finance Authority. Recreational Development Commission and the State Revolving Fund. Effective July 1, 2005, all records, money, and other property held by the Auditor of State with respect to the Supplemental Drinking Water and Wastewater Assistance Programs were transferred to the IFA as the successor entity. The IFA is a body both corporate and politic, and though separate from the State of Indiana (State); the exercise by the IFA of its powers constitutes an essential governmental function. Indiana's constitution restricts State incurrence of debt. As a result, the General Assembly created the IFA and authorized it to issue revenue bonds and other obligations to finance projects for lease to the State.

The IFA finances and refinances state hospitals, state office buildings, state garages, correctional facilities, recreational facilities, highways, bridges, airport facilities, and other related facilities for the benefit of the State. The IFA also provides low interest loans to Indiana communities for environmental improvements. It also promotes business and employment opportunities by issuing tax-exempt financing for industrial development projects, rural development projects, childcare financing, and educational facility projects.

The IFA's revenue bonds and notes are special and limited obligations of the IFA, payable from lease rental revenue, bond or note proceeds and investment income. The IFA's revenue bonds are not general obligations of the IFA nor are they State debt within the meaning of any constitutional provision or limitation. The IFA cannot compel the General Assembly to make appropriations to pay

lease rentals. The Authority is reported as a proprietary fund.

The Indiana Bond Bank, created in 1984, is controlled by a board composed of the Treasurer of State, Director of Public Finance and five appointees of the Governor. The Bond Bank issues debt obligations and invests the proceeds in various projects of State and local governments. The unit is reported as a proprietary fund.

The Indiana Housing and Community Development Authority was created in 1978 for the purpose of financing residential housing for persons and families of low and moderate incomes. The Authority's board consists of the Public Finance Director of the Indiana Finance Authority, the Lieutenant Governor, the State Treasurer and four persons appointed by the Governor. The Lieutenant Governor chairs the board. The unit is reported as a proprietary fund.

The Indiana Board for Depositories was established to ensure the safekeeping and prompt payment of all public funds deposited in Indiana banks. The Board, consisting of the Governor, Treasurer of State, Auditor of State, Chairman of the Commission for Financial Institutions, State Examiner of the State Board of Accounts and four members appointed by the Governor, provides insurance on public funds in excess of the Federal Deposit Insurance Corporation limit. The unit is reported as a proprietary fund.

The Indiana Secondary Market for Education Loans, Inc. (ISM) was formed at the request of the Governor to purchase education loans in the secondary market. The Governor appointed the original Board of Directors. ISM provides in its articles of incorporation that changes in the composition of its directors or in its bylaws are subject to the approval of the Governor. The unit is reported as a proprietary fund.

The State Lottery Commission of Indiana is composed of five members appointed by the Governor. Net proceeds from the Lottery are distributed to the State to be used to supplement teachers' retirement, public employees' retirement, and the Build Indiana Fund. A portion of the Build Indiana Fund is then used to supplement the Motor Vehicle Excise Tax Replacement Fund. The Commission is reported as a proprietary fund.

Effective May 15, 2005, the Indiana Stadium and Convention Building Authority was established pursuant to House Bill 1120, which has now been codified at Indiana Code 5-1-17, as an entity of the

State to finance, design, construct and own the new Indiana Stadium in Indianapolis and the upcoming expansion of the adjacent Indiana Convention Center. The Building Authority is governed by a seven member board, comprised of four appointments by the Governor, two appointments by the Mayor of the City of Indianapolis and one appointment by the Governor following nomination from one of the counties surrounding Marion County. The Authority is reported as a proprietary fund.

The White River State Park Development Commission has the responsibility to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county. The Commission is reported as a non-major proprietary fund.

The Ports of Indiana is created under Indiana Code 8-10-1-3 to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers. The Commission consists of seven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The State Fair Commission was established per Indiana Code 15-13-2 as the trustee for and on behalf of the people of the State of Indiana to administer the State Fairgrounds as trust property of the State of Indiana. The Commission is responsible for holding the annual Indiana State Fair in August, as well as providing accessible, cost-effective, secure and modern facilities for the variety of events held at the Fairgrounds and other properties it owns. The Commission consists of eight members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana Comprehensive Health Insurance Association was created by the State of Indiana to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage. The board of directors of the Association consists of nine members whose principal residence is in Indiana. Four members are appointed by the insurance commissioner from the members of the Association, one of which must be a representative of a health maintenance organization. Two members are appointed by the commissioner and shall be consumers representing policyholders.

Other members are the state budget director or designee and the commissioner of the department of insurance or designee. One member appointed by the commissioner must be a representative of health care providers. The Association is reported as a non-major proprietary fund.

The Indiana Political Subdivision Risk Management Commission was created per Indiana Code 27-1-29 to administer the Political Subdivision Risk Management Fund (Basic fund) and the Political Subdivision Catastrophic Liability Fund (Catastrophic fund). These funds aid political subdivisions in protecting themselves against The Commission consists of eleven members appointed by the governor. The Commission is reported as a non-major proprietary fund.

The Indiana State Museum and Historic Sites Corporation was created per Indiana Code 4-37 and is responsible for operating and administering the twelve State Historic Sites including the Indiana State Museum. The twelve Historic Sites include Angel Mounds, Corydon Capitol, Culbertson Mansion, J.F.D. Lanier Mansion, Levi Coffin, Limberlost, New Harmony, T.C. Steele, Gene Stratton-Porter, Vincennes, Whitewater Canal and the Indiana State Museum. The Corporation is governed by a thirty member board of trustees of which twenty-five are voting members and five are non-voting members. Of the twenty-five voting members, thirteen persons are appointed by the governor and twelve are appointed by the board. The five non-voting members include the chief executive officer, the governor or governor's designee, one member of the House of Representatives, one member of the Senate, and the director of the Department of Natural Resources or the director's designee. The Corporation is reported as a non-major proprietary fund.

Each of the seven colleges and universities included in this report was established by individual legislation to provide higher education opportunities to the citizens of Indiana. The authority to administer the operations of each institution is granted to a separate board of trustees for each of the seven institutions. The number and makeup of the board of trustees of each college and university is prescribed by legislation specific for that institution. Four universities have nine member boards; two have ten member boards; Ivy Tech Community College has a fourteen-member board of trustees. Appointments to the boards of trustees are made by the Governor and by election of the alumni of the respective universities. Indiana

University and Purdue University are reported as a major discretely presented component unit.

Fiduciary in Nature Component Unit

Effective July 1, 2011, the Indiana Public Retirement System (INPRS) was established as an independent body corporate and politic. INPRS is not a department or agency for the State, but is an independent instrumentality exercising essential government functions. The INPRS board is composed of nine trustees appointed by the Governor which includes the director of the budget agency or the director's designee as an ex officio voting member of the board. The board of trustees administers the following plans: Public Employees' Retirement Fund, Teachers' Retirement Fund, Judges' Retirement System, State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan, the 1977 Police Officers' and Firefighters' Pension and Disability Fund, the Legislators' Retirement System Defined Benefit Plan, the

Legislators' Retirement System Defined Contribution Plan, the Prosecuting Attorneys' Retirement Fund, the Pension Relief Fund, and two death benefit funds. For more information on the plans see Note V(E) Employee Retirement Systems and Plans. All of these funds have been aggregated for presentation from INPRS' financial statements.

The Indiana Public Retirement System was determined to be significant for note disclosure purposes involving the fiduciary in nature component units.

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments.

The financial statements of the individual component units whom issue separately audited financial statements may be obtained from their administrative offices as follows:

Indiana Finance Authority One North Capitol Ave., Suite 900 Indianapolis, IN 46204

Indiana Stadium and Convention Building Authority 425 W. South Street Indianapolis, IN 46225

Indiana Board for Depositories One North Capitol Ave., Suite 444 Indianapolis, IN 46204

Ports of Indiana 150 West Market Street, Suite 100

Indianapolis, IN 46204

650 W. Washington St. Indianapolis, IN 46204

Indiana University Poplar's Room. 500, 107 S. Indiana Ave. Bloomington, IN 47405-1202

Vincennes University 1002 North 1st Street Vincennes, IN 47591

10 West Market St. Suite 2980 Indianapolis, IN 46204

Indiana Housing and Community Development Authority 40 South Meridian, Suite 1000

Indiana White River State Park Development Commission 801 West Washington Street Indianapolis, IN 46204

Indianapolis, IN 46204

Indiana State Fair Commission 1202 E. 38th Street Indianapolis, IN 46205

50 West Fall Creek Parkway North Drive Indianapolis, IN 46208

> Ball State University Administration Bldg., 301 2000 West University Avenue Muncie, IN 47306

Purdue University Accounting Services 401 South Grant Street West Lafayette, IN 47907-2024 State Lottery Commission of Indiana 1302 N. Meridian St. Indianapolis, IN 46202

Secondary Market for Education Loans, Inc. Capital Center, Suite 400 251 N. Illinois

Indiana Comprehensive Health Insurance Association 9465 Counselors Row, Suite 200 Indianapolis, IN 46240

Indiana Political Subdivision Risk Management Commission c/o Indiana Department of Insurance

311 W. Washington St., Suite 300 Indianapolis, IN 46204

University of Southern Indiana 8600 University Boulevard Evansville, IN 47712

Indiana State University Office of the Controller 210 N. 7th Street Terre Haute, IN 47809

Indiana Public Retirement System One North Capitol Ave., Suite 001 Indianapolis, IN 46204

B. Government-Wide and Fund Financial Statements

The government-wide financial statements consist of a statement of net assets and a statement of activities. These statements report information about the overall government. They exclude information about fiduciary activities, including component units, which are fiduciary in nature, such as the public employee retirement systems. They distinguish between the primary government and its discretely presented component units as defined

under the reporting entity above. They also distinguish between governmental activities and business-type activities of the State. Governmental activities rely on taxes and intergovernmental revenues for their support. Business-type activities. on the other hand, rely on fees and charges for services provided for their support.

The statement of activities matches the State's direct functional expense with the functional program revenue to identify the relative financial burden of each of the State's functions. This format identifies the extent to which each function of the government draws from the general revenues of the government or is self-financing through fees and intergovernmental aid. Certain indirect costs are included in the program expense reported for individual functions of government. revenues derive directly from the program itself or from parties outside the State's taxpavers, as a whole. They reduce the net cost of the function to be financed from the general revenues. Program revenues include charges for services, programspecific operating grants and contributions, and program-specific capital grants and contributions. Revenues that do not meet the criteria of program revenues are general revenues. These include all taxes, even those levied for a specific purpose and are reported by type of tax. Investment income is also a general revenue.

Separate financial statements are presented for the State's governmental, proprietary and fiduciary funds. Governmental fund financial statements are the balance sheet and the statement of revenues, expenditures, and changes in fund balances. Major governmental funds are presented in separate columns and non-major funds are aggregated in a separate column. Proprietary and fiduciary funds are reported using the statement of net assets and the statement of changes in net assets. In addition proprietary funds include a statement of cash flows.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement Focus and Basis of Accounting

The government-wide statements and the proprietary and fiduciary fund statements use the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Government-mandated nonexchange revenues and voluntary nonexchange revenues, including federal government mandates on the State, certain grants and entitlements, and most donations, are recognized in the period when all applicable eligibility requirements have been met.

For the government-wide financial statements and enterprise and fiduciary fund statements, the State applies all applicable FASB pronouncements issued before December 1, 1989, and those issued after

that date which do not contradict any previously issued GASB pronouncements.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For the State of Indiana, "available" means collectible within one month of the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and related liabilities, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Individual and corporate income tax, sales tax, inheritance tax, cigarette tax, alcoholic beverage tax, motor fuel tax, fines, and penalties are accrued using one month's revenues.

Gaming taxes and fees and vehicle licenses are received daily via electronic funds transfer with a one to three working day delay, so the first several working days in July revenues are reviewed for materiality and accrued accordingly.

Financial Statement Presentation

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental funds are used to account for the government's general government activities. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

The *General Fund* is the State's primary operating fund. It is maintained to account for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund. The General Fund is a major fund.

The *special revenue* funds account for specific revenue sources that are legally restricted or committed to expenditure for specific purposes except for major capital projects.

The following special revenue funds are presented as major.

- The Public Welfare-Medicaid Assistance Fund receives federal grants and State appropriations which are used to administer the Medicaid program. Federal grant revenues, quality assessment fees, Intermediate Care Facility for the Mentally Retarded fees, and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The Major Moves Construction Fund distributes money received from the Toll Road lease. This money is used for new construction and major preservation of highways and bridges throughout Indiana. Interest income and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The ARRA of 2009 Fund is used to account for funds received under the American Recovery and Reinvestment Act of 2009 which became law on February 17, 2009. These funds are supplementing existing federal programs in areas such as Medicaid, education, transportation, housing, and employment services. Federal grant revenues and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The U.S. Department of Transportation Fund federal State receives arants and appropriations that are used for State transportation programs. Federal grant revenues and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.
- The U.S. Department of Health and Human Services Fund receives federal grants that are used to carry out health and human services programs. Federal grant revenues, child support annual fees, and other resources disclosed under interfund transfers in Note IV(B) are reported in this fund.

The capital projects funds account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or fiduciary funds. There are no major capital project funds.

The *permanent funds* are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for the benefit of the government or its citizens. There are no major permanent funds.

Proprietary funds focus on the determination of operating income, changes in net assets, financial position and cash flows. Operating revenues and expenses are the revenues and expenses that pertain to the fund's principal operations. Nonoperating revenues and expenses are those revenues resulting from secondary or auxiliary activities of the fund. Nonoperating items include interest/investment revenue and expense. Proprietary funds include both enterprise funds and internal service funds.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The State reports the following major enterprise fund:

 The Unemployment Compensation Fund collects employer taxes and the federal share of unemployment compensation. Benefits are paid to eligible individuals.

Internal service funds account for operations that provide goods and services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The goods and services provided include fleet management, information technology and communication, aviation, printing, products of self-insurance. correctional industries. centralized accounting. Major fund reporting requirements do not apply to internal service funds. Combined totals for all internal service funds are reported as a separate column on the face of the proprietary fund financial statements.

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others. They cannot be used to support the State's own programs. Fiduciary funds include pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and agency funds.

Pension (and other employee benefit) trust funds are used to report resources held in trust for the members and beneficiaries of defined benefit pension plans, and defined contribution pension plans. Pension and other employee benefits trust funds include the Indiana Public Retirement System, State Police Pension Fund, State Employee Retiree Health Benefit Trust Fund – DB, and the State Employee Retiree Health Benefit Trust Fund – DC.

Private-purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments. Private Purpose funds include the Abandoned Property Fund and the Private Purpose Trust Fund.

Investment trust funds are used to report the external portion of investment pools operated by a sponsoring government. The Treasurer of State, local units of government, and quasi-governmental units in Indiana have the opportunity to invest in a common pool of investments that preserves the principal of the public's funds, remains highly-liquid, and maximizes the return on the investment of public funds. The State's investment trust fund is TrustlNdiana operated by the state treasurer. The amounts reported represent the external portion of the pool.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity. Agency Funds include Employee Payroll Withholding and Benefits, Local Distributions, Child Support and Department of Insurance.

D. Eliminating Internal Activity

Interfund loans including those from cash overdrafts in funds, interfund services provided or used, and prepaid expenditures of internal service funds are eliminated as internal balances in the government-wide statement of net assets. This is to minimize the "grossing-up" effect on assets and liabilities within the governmental and business-type activities columns of the primary government. As a result, interfund loans and interfund services provided and/or used reported in the governmental funds balance sheet have been eliminated in the government-wide statement of net assets.

Eliminations were made in the statement of activities to remove the "doubling-up" effect of internal service fund activity. The effect of similar internal events that are, in effect, allocations of overhead expenses from one function to another or within the same function have also been eliminated, so that the allocated expenses are reported only by the function to which they were allocated. The

effect of interfund services provided and used between functions has not been eliminated in the statement of activities since to do so would misstate both the expenses of the purchasing function and the program revenues of the selling function.

E. Assets, Liabilities and Equity

1. Deposits, Investments and Securities Lending

For purposes of reporting cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and near their maturity (generally three months or less from the date of acquisition).

Cash balances of most State funds are commingled in general checking accounts and several special purpose banking accounts. The available cash balance not necessary beyond immediate need is pooled and invested. Interest earned from investments purchased with pooled cash is deposited in the general fund, except as otherwise provided by statute.

Investments and secured lending transactions are stated at fair value. However, money market investments and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost, which approximates fair value. Fair value is determined by quoted market prices which approximate fair value.

Indiana Code 5-13-9 and 5-13-10.5 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; securities issued by any U.S. government agency; AAA money market mutual funds with a portfolio limited to direct obligations of the U.S., obligations of any federal agency, and/or repurchase agreements fully collateralized with U.S. government obligations or U.S. agency obligations; AAA rated commercial paper, and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest-bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

The Treasurer of State is authorized by statute to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository or (2) a financial institution located either in or out of Indiana, having physical custody of securities, with

a combined capital and surplus of at least \$10 million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than 50% of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

The Indiana Public Retirement System (INRPS) Board of Trustees administers seven retirement systems and three non-retirement funds. Indiana law requires the Board to establish investment guidelines and limits on all types of investments and take other actions necessary to fulfill its duty as fiduciary for all assets under its control. The INPRS Board of Trustees is required to diversify investments in accordance with the prudent investor standards. At June 30, 2012, cash and investments of the funds were held by banks or trust companies under custodial agreements with INPRS. The INPRS Board of Trustees contracts with investment counsel, trust companies or banks to assist INPRS in its investment program. The Investment Policy Statement adopted by the INPRS Board of Trustees and the asset allocation approved by the Board of Trustees contains target allocations and allowable ranges that are expected to meet target rates of return over a long period of time while minimizing risk. The investments of INPRS are subject to the provisions of IC 5-10.3-5-3 and IC 5-10.4-3-10. See Note IV(A)(3) for more information.

Investments which are authorized for the State Police Retirement fund include: U.S. Treasury and Agency obligations, State and municipal obligations, domestic corporate bonds/notes, common stock and equity securities, foreign stocks and bonds, mortgage pool investments, and repurchase agreements. The investments of the State Police Retirement fund are subject to the provisions of IC 10-12-2-2.

2. Receivables and Payables

In the government-wide and proprietary fund financial statements, revenues are recognized on the flow of economic resources measurement focus. Material receivables are recognized as follows. Uncollected taxes due in the following periods are subject to accrual.

Individual income tax – Individual withholding tax is due from employers by the 20th day after the end of the month collected. Estimated payments are due from individuals by the 15th

of the month immediately following each quarter or the calendar year.

Corporate income tax - Due quarterly on the 20th day of April, June, September, and December with the last payment due on April 15th for a calendar year taxpayer.

Sales tax – Due by the 20th day after the end of the month collected.

Fuel tax – Gasoline tax is due the 20th day after the end of the month collected. Special fuel tax, depending on the status of the taxpayer, is due by the 15th day after the end of the month collected or the 15th day after the end of the quarter collected. Motor carrier surtax is due at the end of the month following the end of the quarter.

Financial institutions tax – same laws as corporate income taxes (see above) for making payments.

Alcohol and tobacco taxes – Cigarette distributors must purchase tax stamps within 6 days after they accept delivery of the cigarettes. Cigarette tax is due within 30 days of the issuance of the tax stamp. Alcoholic beverage tax is due by the 20th day after the end of the month collected.

Inheritance tax – except as otherwise provided in IC 6-4.1-6-6(b), the inheritance tax imposed as a result of a decedent's death is due twelve (12) months after the person's date of death.

In the governmental fund financial statements, revenue is recognized on the flow of current financial resources. Material receivables are subject to accrual for receipts collected in the month of July.

The State of Indiana does not collect property tax, which is collected by local units of government.

Deferred revenue is the liability for the full accrual income taxes receivable net of the allowance for doubtful accounts plus cash on hand from federal grant programs.

3. Interfund Transactions and Balances

The State has the following types of interfund transactions in the governmental fund and proprietary financial statements:

Interfund services provided and used (reciprocal interfund activity) – Charges for goods or services rendered by one fund to another are treated as

revenues of the recipient fund and expenditures/expenses of the disbursing fund.

Interfund Transfers (non-reciprocal interfund activity) – Legally authorized transfers whereby the two parties do not receive equivalent cash, goods or services are reported as transfers.

The types of assets and liabilities resulting from these transactions are:

Interfund loans – These are balances arising from the short-term and long-term portion of interfund transactions.

Interfund services provided/used – These are balances arising in connection with reciprocal interfund activity or reimbursements. Balances relating to discretely presented component units are presented as 'Due from/to component units'.

Interfund services provided and interfund loans are eliminated in the government-wide statements because they are provided by one governmental activity on behalf of another or by one business-type activity on behalf of another.

4. Inventories and Prepaid Items

Inventories for the Inns & Concessions, Institutional Industries and Administrative Services Revolving funds are valued at cost. The costs of governmental fund-type inventories are recorded as expenditures when purchased. The first in/first out (FIFO) method is used for valuation of inventories.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

5. Restricted Net Assets

Certain net assets are classified as restricted net assets because their use is completely restricted by bond indentures, contracts, grantors, contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation. Net assets restricted by enabling legislation for governmental activities totals \$0.9 billion, of which \$0.5 billion is permanent funds principal and \$0.4 billion is for the Economic Stabilization Fund as discussed in Note V(D).

6. Capital Assets

Capital outlays are reported as expenditures in the governmental funds and as assets in the government-wide statements to the extent the State's \$20,000 capitalization threshold for external

financial reporting is met. In accordance with GASB Statement No. 34, all infrastructure assets have been capitalized retroactively.

The Indiana Department of Transportation (INDOT) uses the modified approach for reporting its infrastructure. The Department of Natural Resources (DNR) uses the depreciation approach for reporting its infrastructure.

Under the modified approach, the State has determined that the condition level for INDOT infrastructure assets to be maintained is:

- a network average International Roughness Index (IRI) of no more than 95 and no more than 10% of all pavements in the unacceptable range for Interstates, National Highway Safety (NHS) Non-Interstate roads, and Non-NHS roads.
- an average sufficiency rating of 87% for interstate bridges,
- an average sufficiency rating of 85% for NHS Non-Interstate bridges, and
- an average sufficiency rating of 83% for Non-NHS bridges.

The Asset Management, Program Engineering, and Road Inventory Division of INDOT is responsible for determining the appropriate condition level of the infrastructure assets.

No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their service potential.

INDOT projects are capitalized based on capitalization and preservation percentages assigned to three hundred seventy-seven (377) work types. For example, the cost for constructing a new bridge would likely be 100% capitalized; whereas, the cost for adding travel lanes to a road would likely be assigned a work type code resulting in capitalization at 50% and preservation at 50%.

The State maintains an inventory of these infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. Road pavement condition assessments are performed annually on all INDOT state routes, including interstates. Condition assessments of all bridges are determined on a bi-annual basis. Sufficiency ratings of all bridges are determined on an annual basis by the Federal Highway Administration based on annual submittal of bridge condition data.

The State makes annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Capital assets are depreciated in the proprietary and similar trust funds using the straight-line method on both the fund basis and the government-wide basis. Both the government-wide statements and proprietary and similar trust funds use the following estimated useful lives:

<u>Assets</u>	Months
Buildings and other structures including improvements to buildings and other structures	240-480
Computer software	36
Infrastructure (not using modified approach)	240-720
Furniture, machinery and equipment	12-168
Motor pool vehicles	96-168

The State of Indiana maintains several collections of works of art, historical treasures, and similar assets that are not capitalized. While the collections are maintained by different agencies, each collection is:

- Held for public exhibition, education, or research in furtherance of public service, rather than financial gain.
- Protected, kept unencumbered, cared for, and preserved.
- Subject to an organizational policy that either prohibits sale or requires the proceeds from sales of collection items to be used to acquire other items for collections.

The State's major collections are:

- The Commission on Public Records, State Archives Collection consists of historical and legal documents, that are generated on: paper or paper substitutes; photographic or chemically based media; magnetic or machine readable media; or any other materials, regardless of form or characteristics.
- The State Library has two collections, the Manuscript Collection and the Indiana History Collection. These collections include historical documents and works of art, most of it of Indiana origin.

Other collections include the Historical Bureau's Indiana Governors' Portrait Collection, the Department of Administration's Statehouse Collection, and the Indiana Arts Commission's Collection. These collections consist primarily of art objects.

7. Compensated Absences

Full-time employees of the State of Indiana are permitted to accumulate earned but unused vacation and sick pay benefits. Vacation leave accumulates at the rate of one day per month and sick leave at the rate of one day every two months plus an extra day every four months. Bonus vacation days are awarded upon completion of five, ten and twenty years of employment.

Personal leave days are earned at the rate of one day every four months; any personal leave accumulated in excess of three days automatically becomes part of the sick leave balance. Upon separation of service, in good standing, employees will be paid for a maximum of thirty (30) unused vacation leave days. In addition, qualifying retiring employees are paid an additional payment up to a maximum of \$5,000, which is made up of unused vacation leave over 30 days, unused personal leave, and unused sick leave.

Employees of the legislative and judicial branches as well as those of the separately elected officials (i.e., Auditor of State) may convert a portion of accrued but unused vacation and sick leave into the deferred compensation plan. An employee must have at least 300 hours of vacation or sick leave accrued in order to participate in this plan. There is a sliding scale which determines how many hours are converted from those hours the employee has accrued. The hours converted are deposited into the deferred compensation program's 401(a) plan at 60% of the employee's hourly rate. Employees of the legislative branch of government have elected to participate in this program for FY 2013.

Vacation and personal leave and salary-related payments that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported as long term liabilities in the government-wide, proprietary, and fiduciary fund financial statements.

8. Long-Term Obligations

Long-term debt and other obligations are reported in the government-wide statements and the

proprietary funds statements as liabilities in the applicable governmental activities, business-type activities, or proprietary fund.

In the governmental fund financial statements, bond issuance costs and bond discounts are treated as period costs in the year of issue. Proceeds of long term debt, issuance premiums or discounts and certain payments to escrow agents for bond refundings are reported as other financing sources and uses.

9. Fund Balance

In the fund financial statements, fund balances are categorized as nonspendable, restricted, committed, assigned, or unassigned. A brief description of each category is as follows:

Nonspendable – represents amounts that are either not in spendable form, such as inventories, and activity that is legally or contractually required to be maintained intact, such as a principal balance in a permanent fund.

Restricted – represents amounts restricted to specific purposes because of constraints placed on their use that are either externally imposed such as by grantors or imposed by law through constitutional provisions or enabling legislation.

Committed – represents amounts that can only be used for a specific purpose pursuant to constraints imposed by the government's highest level of decision making authority. The State of Indiana's highest level of decision making authority is the General Assembly. The formal action necessary would be the enactment of a State law that specifically establishes, modifies, or rescinds a fund balance commitment.

Assigned – represents amounts that are constrained by the government's intent to be used for specific purposes as expressed by the governing body itself or the official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The State Budget Agency has the authority per the biennial budget bill to make assignments of fund balances for specific purposes except for those restricted by law. The State Board of Finance comprised of the Governor, Auditor of State and Treasurer of State is empowered to make assignments of funds except for trust funds per I.C. 4-9.1-1-7.

Unassigned – represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Only the general fund may report a positive unassigned fund balance; whereas, other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

Funds on the State's accounting system are assigned one of the five fund balance classifications. If a fund has resources that are both restricted and unrestricted, then expenditures are applied first to restricted fund balance and then unrestricted amounts. A fund's unrestricted fund balance would have committed amounts reduced first, assigned amounts second, and unassigned amounts third when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

As described in Note I, Summary of Significant Accounting Policies, differences exist between the government-wide and the governmental fund financial statements. These differences are summarized in the reconciliations that follow the governmental fund financial statements.

A. Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

In the government-wide financial statements, capital assets are considered economic resources and are capitalized at cost or estimated historical cost at time of acquisition. Where applicable these costs are offset by accumulated depreciation.

The government-wide statements use the flow of economic resources and accrue receivables that are not available soon enough in the subsequent period to pay for the current period's expenditures. Also under the flow of economic resources, expenses reported in the statement of activities do not require the use of current financial resources. Both these receivables and payables are accrued in the government-wide statements, but not in the fund financial statements.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the assets and liabilities of internal service funds are included in governmental activities in the statement of net assets. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.

B. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

In the government-wide financial statements, the cost for capital outlays, except for governmental infrastructure, is allocated over the assets' useful lives and is reported as depreciation expense. In the fund financial statements, capital outlays are reported as expenditures in the functional line items.

The government-wide statements use the flow of economic resources and therefore do not report revenues and expenses dependent on the availability of financial resources, as is reported in the fund financial statements. Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements. Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the fund financial statements. Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental fund financial statements, but the repayment reduces long-term liabilities in the statement of net assets.

Internal service funds are used by management to charge the costs of certain activities to individual funds. In the government-wide financial statements, the expenses of internal service funds are included in governmental activities in the statement of activities. In the proprietary fund financial statements internal service fund balances are segregated and reported as their own fund type.

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Equity

At June 30, 2012, various funds had a deficit fund balance caused by overdrafts from pooled cash and investments and the posting of accruals to the balance sheet. Temporary cash overdrafts are reported as interfund loans from the general fund.

Fund	 rdraft from oled cash	Accr	ual deficits
Governmental Funds	 		
US Department of Transportation	\$ (18,582)	\$	(62,184
US Department of Health & Human Services	(58,560)		(22,038
US Department of Agriculture	-		(88,464
S&S Children Home Construction	(709)		· -

B. Fund Balance

The State of Indiana reports its fund balances for governmental funds as nonspendable, restricted, committed, assigned, and unassigned. The detail of the fund balance classifications at June 30, 2012 is as follows:

			Majo	r Special Reven	ue Funds		
		Public Welfare-	Major Moves			US Department	
	General	Medicaid	Construction		US Department	of Health &	Non-Major
	Fund	Assistance Fund	Fund	ARRA of 2009	of Transportation	Human Services	Funds
Fund balances:							
Nonspendable:							
Permanent fund principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,125
Restricted:							
General Government	363,212	-	-	-	-	-	=
Committed:							
General Government	20,859	-	-	-	-	-	580,218
Welfare	-	-	-	-	-	-	306,793
Conservation, culture and developm	-	-	-	-	-	-	103
Education	-	-	-	-	-	-	72
Transportation	-	-	-	-	-	-	171,733
Assigned:							
General Government	96,629	-	-	-	-	-	408,602
Public Safety	14,600	-	-	-	-	-	538,959
Health	985	-	-	1,910	-	-	20,357
Welfare	72,317	414,034	-	8,135	-	-	324,787
Conservation, culture and develop.	18,717	-	-	1,600	-	-	318,116
Education	6,304	-	-	2,286	-	-	65,967
Transportation	1,068	-	1,181,837	-	-	-	307,495
Encumbrances	441,412	-	-	-	-	-	-
Unassigned:	2,338,589			-	(80,766)	(80,598)	(97,186)
Total fund balance	\$3,374,692	\$ 414,034	\$ 1,181,837	\$ 13,931	\$ (80,766)	\$ (80,598)	\$ 3,447,141

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits, Investments and Securities Lending

1. Primary Government – Other than Major Moves Construction Fund and Next Generation Trust Fund, Investment Trust Funds, and Pension and Other Employee Benefit Trust Funds.

Investment Policy

Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and quidelines regarding the State of Indiana investments. However, the Major Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5 with the exception that monies may not be invested in equity securities. For more information, please see the PERF policy in note IV(A)3. There are no formal deposit or investment policies for the investment of these

funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Indiana Code 5-13-9 authorizes the Treasurer to invest in deposit accounts issued or offered by a designated depository; securities backed by the full faith and credit of the United States Treasury; and repurchase agreements that are fully collateralized, as determined by the current market value computed on the day the agreement is effective, by interest bearing obligations that are issued, fully insured or guaranteed by the United States or any U.S. government agency.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statute does not establish any parameters or guidelines related to interest rate risk.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

Primary Government	Fair	lmva atma	ont Ma	atuuitiaa (in X	/o o vo	
Investment Type	 Fair Value Totals	Less than 1	ent Ma	turities (in \	ears	6- 10
U.S. Treasuries	\$ 149,943	\$ 149,943	\$	-	\$	_
U.S. Agencies	4,110,068	3,864,378		245,690		-
Supranationals	118,502	99,993		18,509		-
Municipal Bonds	39,180	19,736		-		19,444
Local Govt Investment Pool	200,000	200,000		-		-
Non-U.S. Fixed Income	30,072	5,006		25,066		-
Certificate of Deposits	161,722	161,722		_		-
Money Market Mutual Funds	 395,400	395,400		_		-
Total	\$ 5,204,887	\$ 4,896,178	\$	289,265	\$	19,444

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its

obligations. Indiana Code 5-13-9-2 authorizes the State Treasurer to invest or reinvest in securities fully guaranteed and issued by (1) the United States Treasury, (2) a federal agency, (3) a federal instrumentality, or (4) a federal government sponsored enterprise. The State Treasurer also may invest or reinvest in money market mutual funds that are in the form of securities of or interests in an open-end, no-load, managementtype investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940. The portfolio of the investment company or investment trust must be limited to direct obligations of the United States, a federal agency, a federal instrumentality, a federal government sponsored enterprise, or repurchase agreements fully collateralized by obligations described in numbers (1) through (4) above. The statute also states the securities of or interests in an investment company or investment trust must be rated as one of the following: (1) AAA, or its equivalent, by Standard & Poor's Corporation or its successor; or (2) Aaa, or its equivalent, by Moody's Investors Service, Inc. or its successor.

The following table provides information on the credit quality ratings for investments in debt securities as well as investments in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities as of June 30, 2012. The following table reflects the greatest risk rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each type of investment:

Primary Government			
	G	reatest	Risk
Investment Type	Rating		Fair Value
U.S. Treasuries	AA	\$	149,943
U.S. Agencies	AAA		50,003
	AA		4,060,065
Supranationals	AAA		65,008
	NR		53,494
Certificate of Deposits	NR		161,722
Municipal Bonds	NR		39,180
Non-US Fixed Income Bonds	Α		30,072
Local Govt Investment Pool	NR		200,000
Money Market Mutual Funds	AAA		395,400
Total		\$	5,204,887

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Indiana Code 5-13-10-3 states that the State Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount aggregating at any one time more than fifty percent (50%) of the combined capital, surplus, and undivided profits of that depository as determined by its last published statement of condition filed with the State Board for Depositories.

Investments in any one issuer, other than securities issued or guaranteed by the US government, that represent 5% or more of the total investments are:

FHLMC	27.93%	\$1,702,364
FHLB	22.46%	\$1,368,786
FNMA	12.38%	\$754,208

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. As of June 30, 2012, there were no deposits or investments denominated in foreign currencies, thus there was no foreign currency risk.

Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities. The Treasurer of State is authorized by statute (IC 5-13-10.5) to accept as collateral safekeeping receipts for securities from: (1) a duly designated depository, having physical custody of securities, with a combined capital and surplus of at least \$10 million, according to the last statement of condition filed by the financial institution with its governmental supervisory body. The Treasurer may not deposit aggregate funds in deposit accounts in any one designated depository in an amount or (2) a financial institution located either in or out of Indiana aggregating at any one time more than 50% of the combined capital, surplus and undivided profits of that depository as determined by the last published statement.

Indiana Code 5-13-10.5-13 states that securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise; in excess of the total market value of the loaned securities. State statutes and policies permit the State to lend securities to broker-dealers and other entities (borrowers) for collateral with a simultaneous agreement to return the collateral for the same securities in the future.

The State's custodial banks manage the securities lending programs and receive cash or securities as collateral. The types of securities lent during the year may include U.S. Treasury and agency obligations, corporate bonds/notes, and foreign bonds. Collateral securities and cash are initially pledged at 102% of the market value of the Cash received as collateral is securities lent. reported as an asset and a liability on the balance sheet. Securities received as non-cash collateral are not reported on the balance sheet because the State does not have the ability to pledge or sell them without a borrower default. Generally, there are no restrictions on the amount of assets that can be lent at one time, except for the Indiana Public Retirement System (fiduciary in nature component unit), which allow no more than 40% to be lent at one time.

Cash collateral may be invested. Cash collateral is generally invested in securities of a longer term with the mismatch of maturities generally 0-35 days. The weighted average maturity gap at June 30, 2012 was 12 days. The contracts with the State's custodians requires them to indemnify the funds if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the funds for income distributions by the securities' issuers while the securities are on loan.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values of the underlying securities on loan were:

Security Type	Fair Value
U.S. Governments	\$ 98,722
U.S. Agencies	80,707
Total	\$ 179,429

The fair values of the cash and non-cash collateral received were:

Security Type	Fair Value
U.S. Governments	\$ 100,744
U.S. Agencies	82,386
Total	\$ 183,130

Collateral percentage: 102.06%

Collateral Type	Fair Value
Non-cash collateral	\$ 100,744
Cash collateral	82,386
Total	\$ 183,130

Major Moves Construction Fund/Next Generation Trust Funds

Investment Policy

Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However. the Maior Moves Construction Fund and the Next Generation Trust Fund have separate investment authority as established under Indiana Code 8-14-14 and Indiana Code 8-14-15, respectively. The Treasurer of State shall invest these funds in the same manner as the public employees' retirement fund under Indiana Code 5-10.3-5, except the funds may not be invested in equity securities. Investment Policy Statements for the investment of these two funds has been adopted by the Treasurer of State. The Investment Policy Statements are written in conformity with the applicable investment statutes and in accordance with prudent investor standards. There is no formal deposit policy other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. The Investment Policy Statements establish asset allocations for

both Funds and set limits for the exposure in securities from any one issuer to not more than 5% of a Core Fixed Income Investment Manager's portfolio and not more than 10% of a Core Plus Fixed Income Investment Manager's portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A long-term strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective of 5.25%.

The following table provides the interest rate risk disclosure for the Major Moves/Next Generation Trust Fund as of June 30, 2012:

Major Moves/Next Generation Funds								
			Ir	nvestment Mati	urities (in Years)		
Investment Type	Fair Value	Less than 1		1 - 5		6- 10		More than 10
U.S Treasuries	\$ 331,213	\$ 113,031	\$	177,845	\$	16,741	\$	23,596
U.S. Agencies	39,253	18,968		9,697		6,042		4,546
Government Asset and Mortgage Backed	170,350	-		276		27,322		142,752
Collateralized Mortgage Obligations								
Government CMOs	35,448	-		390		7,232		27,826
Corp CMOs	25,084	-		142		5,205		19,737
Corporate Bonds	658,387	188,975		370,398		71,181		27,833
Corporate Asset Backed	151,544	-		68,869		16,503		66,172
Private Placements	242,672	16,141		174,219		31,276		21,036
Municipal Bonds	27,294	8,750		12,526		1,457		4,561
Commercial Paper	2,661	2,661		_		-		-
Non US Government/Corp Bonds	27,045	135		13,620		6,910		6,380
Money Market Mutual Funds	 73,667	 73,667		<u>-</u>		<u>-</u>	_	
	\$ 1,784,618	\$ 422,328	\$	827,982	\$	189,869	\$	344,439

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State of Indiana's deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The investment managers must adhere to the following guidelines:

Intermediate and Core Fixed Income Managers

- The average credit quality of each manager's portfolio shall not be lower than Aa3/AA-
- b. All securities at the time of purchase shall have a Moody's, S&P's and/or Fitch's credit quality rating of no less than BBB
- c. In the event a holding is downgraded to less than BBB, the manager will have the discretion over when to sell the security, generally, no later than 90 days following the downgrade.

Core Plus Fixed Income Managers

- d. At least 60% of the securities held in the portfolio shall have a credit rating of no less than BBB
- e. Investments in high-yield and non-US debt are permitted, but combined exposure to those sectors should not exceed 40%
- f. The average credit quality of each manager's portfolio shall not be lower than single A

Hybrid Fixed Income Managers

- g. High-yield and non-US debt securities are permitted
- h. Non US-dollar currency exposure is permitted

The following table provides information on the credit quality ratings for investments in debt securities, short-term money market funds, bond mutual funds and bond commingled funds, municipal securities, asset-backed, and mortgage-backed securities as of June 30, 2012. The following table below reflects the "greatest risk" rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each type of investment.

Major Moves/Next Generation	n Funds						
lar a star ant Torra	Greatest Risk Ratings Fair Value						
Investment Type	Ratings		air value				
U.S. Treasuries	AA	\$	331,213				
U.S. Agencies	AA		34,444				
C	Α		4,302				
	NR		507				
Government Asset and							
Mortgage Backed	AA		131,953				
	NR 		38,397				
Collateralized Mortgage Obligation	tions AA		25 449				
Government CMO's Corporate CMO's	AAA		35,448 11,561				
Corporate CiviC 3	AA		1,253				
	A		1,145				
	BBB		1,004				
	BB		111				
	В		1,867				
	CCC&Below		6,889				
	NR		1,254				
Non US Govt/Corp Bonds	AAA						
	AA		-				
	Α		4,657				
	BBB		14,888				
	BB		6,480				
	B CCC&Below		278				
			- 742				
Corporate Bonds	NR AAA		6,860				
Corporate Borids	AA		36,548				
	A		278,659				
	BBB		257,928				
	ВВ		33,520				
	В		27,964				
	CCC&Below		11,843				
	NR		5,065				
Corporate Asset and							
Mortgage Backed	AAA		125,369				
	AA A		13,280				
	BBB		6,418 1,968				
	BB		1,900				
	В		1,467				
	CCC&Below		2,364				
	NR		485				
Private Placements	AAA		40,348				
	AA		24,399				
	Α		21,994				
	BBB		32,639				
	BB		8,548				
	В		15,903				
	CCC&Below		13,361				
Commercial Paper	NR A		85,480				
Commercial Paper	A NR		2,481 180				
Municipal Bonds	AAA		100				
amoipai Donas	AA		14,022				
	A		12,369				
	BBB		866				
	BB		37				
	NR		-				
Money Market Mutual Funds	NR		73,667				
Total		\$	1,784,618				

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt. US Government Guaranteed Investments. Mutual Funds, or External Investment Pools. For Intermediate and Core Fixed Income Managers. securities in any one issuer should be limited to not more than 5% of the investment manager's portion of the Fund portfolio measured at market value. For Core Plus Fixed Income Managers, the exposure of each manager's portfolio should be limited to not more than 10% of the manager's portion of the Fund portfolio measured at market value.

Investments in any one issuer that represent 5% or more of the total investments are:

FNMA 7.31% \$128,410,810

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The Major Moves/Next Generation Trust Fund's foreign currency exposure is focused primarily in fixed income securities. The exposure to foreign currency fluctuation is as follows:

			% of
			Total
			Market
Currency	Con	nbined Total	Value
Brazil Real	\$	2,709	0.16
Chilean Peso		213	0.01
Columbian Peso		1,544	0.09
Euro		(3,370)	-0.19
Hungarian Forint		316	0.02
Indonesian Rupian		738	0.04
Malaysian Ringgit		1,628	0.09
Mexico New Peso		5,766	0.33
New Turkish Lira		336	0.02
Philippines Peso		723	0.04
Russian Rubel		829	0.05
South African Comm		866	0.05
South Korean Won		1,027	0.06
Uruguayan Peso		2,157	0.12
Others		74	0.01
Total	\$	15,556	0.90

Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in excess of the total market value of the loaned securities.

At year end, the State had no credit risk exposure to any borrowers because the amount the State owes the borrowers exceeds the amounts the borrowers owe the State.

As of June 30, 2012, the fair values (in thousands) of the underlying securities on loan were:

Security Type	Fair Value
U.S. Governments	\$ 324,031
U.S. Corporates	16,439
Total	\$ 340,470

The fair values of the cash and non-cash collateral received were:

Security Type	Fair Value
U.S. Governments	\$ 330,677
U.S. Corporates	16,885
Total	\$ 347,562

Collateral percentage: 102.08%

Collateral Type	Fair Value
Non-cash collateral	\$ 287,610
Cash collateral	59,952
Total	\$ 347,562

TrustlNdiana, Local Government Investment Pool (Investment Trust Funds)

Investment Policy

Indiana Code, Title 5, Article13, Chapter 9, Section 11 established the local government investment pool (TrustlNdiana) within the office and custody of the Treasurer of State. The Treasurer of State shall invest the funds in TrustlNdiana in the same

manner, in the same type of instruments, and subject to the same limitations provided for the deposit and investment of state funds by the Treasurer of State under Indiana Code 5-13-10.5. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk. However, pursuant to IC 5-13-9-11(g)(7), no less than fifty percent of funds available for investment shall be deposited in banks qualified to hold deposits of participating local government entities. Investment criteria have been established to create the principles and procedures by which the funds of TrustINdiana shall be invested and to

comply with state statute relating to the investment and deposit of public funds.

Valuation of Investments

Consistent with the provisions of a 2a-7 like pool as defined by GASB Statement No. 31, TrustlNdiana securities are valued at amortized cost, which approximates market value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

TrustlNdiana - Local Government Investment Pool							
			Investment Maturity				
				(in Years)			
Investment Type		Amortized Cost		Less than 1			
U.S. Agencies Commercial Paper	\$	39,079 110,667	\$	39,079 110,667			
Total	\$	149,746	\$	149,746			

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of all bank deposits were covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk — The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the

State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. TrustINdiana limits its investments in any one issuer to the highest rating category issued by one nationally recognized statistical rating organization.

The following table provides information on the credit quality ratings for investments in TrustlNdiana:

TrustINdiana - Local Government Investment Pool							
	Greatest Risk						
Investment Type	Ratings	Fair Value					
U.S. Agencies	AA+	\$ 39,079					
Commercial Paper	A1	110,667					
Total		<u>\$149,746</u>					

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. As noted above, TrustINdiana is required to be comprised of no less than 50% of deposits in banks from an approved list maintained by the State of Indiana. In addition, TrustINdiana limits its investments in any one issuer to 40% of net assets if the issuer is rated A1+/P1 and 25% of net assets if the issuer is rated A1/P1. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represents 5% or more of the total investments were (amount in thousands):

Federal Farm Credit Bank	8.71% \$	32,564
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Securities Lending

The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent under an agreement which requires the loaned securities to be collateralized in the form of (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise, in an amount at least equal to 102% of the current market value of the loaned securities. The net income earned through securities lending is recorded as additional income to the Pool. As of June 30, 2012, there were no securities on loan and therefore, no credit risk exposure.

2. Pension and Other Employee Benefit Trust Funds – Primary Government

State Police Pension Fund

Investment Policy – The Indiana State Police Pension Trust was established in 1937 to provide pension, death, survivor, and other benefits to present and former employees of the department and their beneficiaries who meet the statutory requirement for such benefits.

Indiana Code 10-1-2-2(c), established the prudent investor standard as the primary statutory provision governing the investment of the Trust's assets. IC 10-1-2-2 (c) reads as follows:

The trust fund may not be commingled with any other funds and shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards. There is no formal deposit policy other than compliance to State statute.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in debt securities, short term money market funds, bond mutual/commingled funds, municipal securities, asset-backed, and mortgage backed securities for the State Police Pension Trust. The table reflects the "greatest risk" rating (the credit rating reflecting the greatest degree of risk) as set by three nationally recognized rating organizations (S&P, Moody, and Fitch) for each investment type.

State Police Pension		
	Greatest	Risk
Investment Type	Ratings	Fair Value
U.S. Treasuries	AA	\$ 10,885
U.S. Agencies Assets and Mortgage	AA	13,318
Backed Securities	NR	2,540
Collateralized Mortgage Obligations		_
Corporate CMO's	AAA	1,034
	CCC & Below	209
	NR	111
U.S. Agencies CMOs	AA	2,786
	NR	921
Corporate Bonds	AA	644
	Α	7,374
	BBB	13,831
	BB	2,006
	В	657
	NR	136
Corporate Asset Backed	AAA	7,277
	AA	869
	Α	1,200
	BBB	1,126
	BB	19
	В	16
	CCC & Below	285
	NR	200
Foreign Bonds	Α	380
	BBB	160
Private Placements	AAA	585
	AA	161
	A	797
	BBB	2,317
	BB	213
<u> </u>	CCC & Below	29
Municipal Bonds	AAA	236
	AA	1,779
	A	553
	BBB	312
M + 10	NR	170
Mutual/Commingled Funds	NR	197,356
		0.70 100
Total		\$272,492

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of the State Police Pension Trust deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the customer. None of the Indiana State Police Pension Trust's investments are exposed to custodial credit risk because they are held in the name of the Indiana State Police Pension Trust. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-of-pocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Indiana State Police Trust has thirteen different investments managers. The purchase of securities in any one nongovernmental corporation shall be limited to an initial cost of 5% of the market value of an investment manager's portfolio. Additionally, the following limits are set to further limit credit exposure:

Large/Mid/Small Capitalization Equity Managers: equity holdings in any one company should not exceed 7.5% of the market value of the investment manager's portion of the Fund's portfolio. Equity holdings in any one industry should not exceed 25% of the market value of the investment manager's portion and equity holdings in any one sector should not exceed 35% of the investment manager's portfolio market value.

Non-US Equity Investment Managers: equity holdings in any one international company shall not exceed 7.5% of the total value of all investments in international equity securities and equity holdings in any one country shall not exceed 35% of all investments in international equity securities.

Domestic Core Fixed/ Domestic Core Plus/Hybrid Managers: securities of any one issuer are limited to not more that 5% of the investment manager's portion of the portfolio measured at market value. Securities backed by the full faith and credit of the United States Government or any of its instrumentalities shall not be subject to exposure limitations. Investments in high-yield and non-US debt securities should be limited to 20% high-yield and 20% non-U.S. debt with a combined exposure to those sectors not to exceed 30%.

There were no investments in any one issuer that represents 5% or more of the total investments.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. The Fund's policy for controlling its exposure to interest rate fluctuations should be viewed with the appropriate perspective. A long-term strategy was employed to achieve the Fund's objectives, but there was consideration given to the short-term liquidity needs to meet disbursements required by the Fund. The asset allocation and investment manager structure was designed to tolerate some interim fluctuations in market value while maintaining a long-term return objective to exceed the actuarial assumed interest rate of 6.75%.

The following table	provides the interes	t rota riak diaalaaura	for the Indiana	State Police Pension Fund:
THE IOHOWING Lable	provides the interes	i rate risk disclosure	i ioi ilie iliulalia	State Police Perision Fund.

State Police Pension								
			Inves	stment Matu	rities (in Years)		
Investment Type	 Fair Value	Less than 1		1 - 5		6- 10	Мо	re than 10
U.S. Treasuries	\$ 10,885	\$ 110	\$	4,005	\$	3,766	\$	3,004
U.S. Agencies	19,565	2,926		273		1,337		15,029
Collateralized Mortgage Obligations								
Corporate CMO's	1,354	-		22		146		1,186
Corporate Bonds	24,648	1,852		6,585		11,465		4,746
Corporate Asset Backed	10,992	2,313		3,064		157		5,458
Foreign Bonds	540	261		279		-		-
Private Placements	4,102	236		1,563		1,962		341
Municipal Bonds	3,050	-		449		192		2,409
Mutual/Commingled Funds	197,356	 197,356						-
Total Fixed Income Securities	\$ 272,492	\$ 205,054	\$	16,240	\$	19,025	\$	32,173

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The State Police Pension Trust's foreign currency exposure is focused primarily in international and global equity holdings. The exposure to foreign currency fluctuation is as follows:

			% of Total
Currency	Mark	cet Value	Market Value
Australian Dollar	\$	410	0.11%
Brazil Real		299	0.08
Canadian Dollar		445	0.12
Danish Krone		176	0.05
Euro		3,629	0.94
Hong Kong		210	0.05
Japanese Yen		968	0.25
Norwegian Krone		380	0.10
Pound Sterling		1,837	0.48
S. African Rand		88	0.02
Swiss Franc		893	0.23
Total	\$	9,335	2.43%

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash of (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States, a federal instrumentality, or a federal government sponsored enterprise. The market value of the required collateral must be in an amount at least equal to 102% of the current market

value of the loaned securities. As of June 30, 2012, the State Police Pension Trust had received cash as collateral in an amount exceeding 102% of the fair value of the underlying securities on loan. The State Police Pension Trust recorded the value of the cash collateral received as an asset in the accompanying financial statements. corresponding liability has also been recorded because the cash collateral must be returned to the borrower upon expiration of the loan. The lending agent invests the cash collateral received by the borrowers. The weighted average maturity of the cash collateral investments generally matched the term of the securities loans.

At year end, the State Police Pension Trust had no credit risk exposure to any borrowers because the amount the State Police Pension Trust owes the borrowers exceeds the amounts the borrowers owe the State Police Pension Trust.

As of June 30, 2012, all lent securities were collateralized with cash. The fair value of the securities on loan was:

Security Type	Fair Value
U.S. Governments	\$ 2,431
U.S. Equities	2,317
Total	\$ 4,748

State Employee Retiree Health Benefit Trust Fund-DB

Investment Policy - The State Retiree Health Benefit Trust Fund - DB fund is comprised of the State Police Retiree Health Benefit Trust Fund, the SPD OPEB Trust Fund, the DNR OPEB Trust Fund, and the ATC/Excise OPEB Trust Fund.

The State Police Retiree Health Benefit Trust Fund consists of sections 401(h) and 115 established pursuant to the Internal Revenue Service that are separate accounts established within the State Police Pension Fund for the purpose of paying benefits for sickness, accident, hospitalization, and medical expenses. The assets in this account may be commingled for investment purposes only with the other accounts of the Indiana State Police Pension Fund. The investment authority for this Fund, since it is to be invested in the same manner as the State Police Pension Fund, is established under Indiana Code IC 10-12-2-2(c). There is no formal deposit policy other than compliance to State statute.

IC 10-12-2-2(c) reads as follows:

The trust fund shall be invested only in accordance with Indiana laws for the investment of trust funds, together with such other investments as are specifically designated in the pension trust. Subject to the terms of the pension trust, the Trustee, with the approval of the Department and the Pension Advisory Board, may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other action necessary to fulfill its duty as a fiduciary for the trust fund. However, the Trustee shall invest the trust fund assets with the same care, skill, prudence, and diligence, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims. The Trustee shall also diversify such investments in accordance with prudent investment standards.

The SPD, DNR, and the ATC/Excise OPEB Trust Funds were established pursuant to HEA 1123 of the 2012 Indiana General Assembly. The State Personnel Department administers the SPD OPEB Trust Fund. The Department of Natural Resources administers the DNR OPEB Trust Fund. ATC/Excise OPEB Trust Fund is administered by the Alcohol and Tobacco Commission. These trust funds were created to provide for the prefunding of annual required contributions and for covering the OPEB liability of covered individuals. The Treasurer of State shall invest monies in these trust funds not currently needed to meet the obligations of the trust funds in the same manner as other public money may be invested. Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. There are no formal deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in the State Retiree Health Benefit Trust Fund-DB:

State Retiree Health Benefit Trust Fund - DB					
	Greatest F	Risk			
Investment Type	Ratings Fair Valu				
U.S. Agencies	AA+	\$ 13,755			
Certificate of Deposits	NR	685			
Total		<u>\$ 14,440</u>			

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis, (iii) custodian's failure to maintain proper collateral for

each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent 5% or more of the total investments were:

Federal Home Loan Banks	48.47%	\$ 6,999
Federal National Mortgage Assoc.	20.13	2,906
Federal Agricultural Mortgage Corp.	26.66	3,849

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the united states, an agency of the United State, an agency of the united States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

State Retiree Health Benefit Trust Fund - DB						
				estment Mat	urities	(in Years)
Investment Type		Fair Value		ess than 1		1 - 5
U.S. Agencies Certificate of Deposits	\$	13,754 685	\$	11,848 685	\$	1,906
Total Fixed Income Securities	\$	14,439	\$	12,533	\$	1,906

State Employee Retiree Health Benefit Trust Fund-DC

Investment Policy - Indiana Code, Title 5, Article13, Chapters 9, 10, and 10.5, establishes the investment powers and guidelines regarding the State of Indiana investments. However, the Retiree Health Benefit Trust Fund has separate investment authority as established under Indiana Code 5-10-8-8.5 (b). The Treasurer of State shall invest the money in the trust fund not currently needed to meet the obligations of the trust fund in the same manner as other public money may be invested. There are no formal deposit and investment policies for the investment of these funds other than compliance to State statute. State statute does not establish any parameters or guidelines related to the concentration of investment risk, investment credit risk, nor interest rate risk.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The following table provides information on the credit quality ratings for investments in State Retiree Health Benefit Trust Fund:

State Employee Retiree Health Benefit Trust Fund - DC						
Investment Type	Greatest Risk Rating	F	air Value			
U.S. Agencies	AAA AA+	\$	5,002 155,839			
Total		\$	160,841			

Custodial Credit Risk

<u>Deposits</u> – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

At June 30, 2012, the balance of any bank deposits was covered in full by federal depository insurance or by the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

Investment Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside

party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered and are either held by the counterparty's trust department or agent, but not in the name of the State of Indiana. None of the State's investments are exposed to custodial credit risk because they are held in the name of the State of Indiana. Additionally, the Treasurer of State requires all custodians to indemnify the State against all out-ofpocket expenses or losses incurred as a result of (i) the custodian's operational failure, (ii) custodians failure to carry out the credit analysis. (iii) custodian's failure to maintain proper collateral for each loan, or (iv) failure of an approved counterparty to comply with its obligations under the applicable securities lending agreement.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer representing 5% or more of the total investments. The only exemptions from disclosures are US Government Debt, US Government Guaranteed Investments, Mutual Funds, or External Investment Pools.

Investments in any one issuer, not exempt from disclosure, that represent 5% or more of the total investments were:

Federal Home Loan Banks	31.11% \$	50,038
Federal Home Loan Mortgage Corp.	24.94%	40,112
Federal National Mortgage Association	40.84%	65,689

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. There was no foreign currency risk.

Securities Lending - The Treasurer of State is authorized by Indiana Code 5-13-10.5-13 to lend securities. Securities may be lent only if the agreement under which the securities are lent is collateralized by (1) cash or (2) interest bearing obligations that are issued by, fully insured by, or guaranteed by the United States, an agency of the United States government, a federal instrumentality, or a federal government sponsored enterprise in excess of the total market value of the loaned securities.

At year end, there were no securities on loan and therefore, no credit risk exposure.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The following is a summary of the Interest Rate Risk Disclosure as of June 30, 2012:

State Employee Retiree Health Benefit Trust Fund - DC						
Investment Maturities (in Years)						(in Years)
Investment Type		Fair Value		Less than 1		1 - 5
U.S. Agencies	\$	160,841	\$	70,046	\$	90,795
Total Fixed Income Securities	\$	160,841	\$	70,046	\$	90,795

3. Pension Trust Funds – Fiduciary in Nature Component Unit

Indiana Public Retirement System

Investment Guidelines and Limitations — The Indiana General Assembly enacted the prudent investor standard to apply to the INPRS Board of Trustees and govern all its investments. Under statute (IC 5-10.3-5-3(a)) for PERF and (IC 5-10.4-3-10(a)) for TRF, the Board of Trustees must "invest its assets with the care, skill, prudence and diligence that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character with like aims." The Board of Trustees also is required to diversify such investments in accordance with the prudent investor standard.

Within these governing statutes, the INPRS Board of Trustees has broad authority to invest the assets of the plans. The INPRS Board of Trustees utilizes external investment managers, each with specific mandates to achieve the investment objectives of the retirement funds. Depending on the mandate and the contractual agreement with the investment manager, investments may be managed in separate accounts, commingled accounts, mutual funds or other structures acceptable to the INPRS Board of Trustees. An asset allocation review is conducted periodically.

Effective January 1, 2012, the INPRS Board of Trustees adopted a new Investment Policy Statement and the new strategic asset allocation for the Consolidated Defined Benefit Assets is as follows:

Asset Classes	Target Allocation - %	Allowable Ranges - %
Public Equity	22.5	20-25
Private Equity	10	7-13
Fixed Income - Ex Inflation - Linked	22	19-25
Fixed Income - Inflation - Linked	10	7-13
Commodities	8	6-10
Real Estate	7.5	4-11
Absolute Return	10	6-14
Risk Parity	10	5-15

Contributions and asset reallocation in the PERF and TRF Annuity Savings Accounts and the Legislators' Defined Contribution Plan (LEDC) are directed by the members in each plan and as such, the asset allocation will differ from that of the Consolidated Defined Benefit Assets.

The Pension Relief Fund (PR Fund) is invested 100 percent in a money market fund. The State Employees' Death Benefit Fund and the Public Safety Officers' Special Death Benefit Fund are 100 percent invested in fixed income investments.

The following key factors are used in the analysis of the investment performance of the retirement funds:

- Net of fees, 10-year rolling annual rate of return equal to the target rate of return for the retirement funds.
- Net of fees, 1-year and 3-year rolling investment rate of return of the retirement funds, no less than a weighted average of benchmark indices which best describe the retirement funds' asset allocation.
- Net of fees, 3-year and 5-year Sharpe Ratio of the retirement funds, no less than a weighted average of benchmark indices' Sharpe Ratio which best describe the retirement funds' asset allocation.

Custodial Credit Risk — Deposits, investment securities, and collateral securities are exposed to custodial credit risk if they are uninsured and uncollateralized. Custodial credit risk is the risk that, in the event of a failure of the counterparty, that INPRS will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to risk if the securities are uninsured, are not registered in the name of INPRS and are held by either the counterparty or the counterparty trust department's agent, but not in INPRS' name.

Per IC 5-10.3-5-4(a) and IC 5-10.3-5-5 for PERF and IC 5-10-4-3-14(a)) and IC 5-10.4-3-13 for TRF, securities are required to be held for the fund under custodial agreements. INPRS' custody agreement with the custodian requires that the custodian

segregate the securities on the custodian's books and records from the custodian's own property. In addition, any investment manager for INPRS is not allowed, under any circumstances, to take possession, custody, title, or ownership of any managed assets.

There was no custodial credit risk for investments including investments related to securities lending collateral as of June 30, 2012.

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized or collateralized with securities held by the pledging financial institution. Deposits held in the demand deposit accounts are carried at cost and are insured up to \$250 thousand for each institution. Deposits in the demand accounts held in excess of \$250 thousand are not collateralized. Deposits with the Indiana Treasurer of State are entirely insured. Deposits held with the investment custodian are insured up to \$250 thousand. Deposits held with brokers and counterparties are carried at cost and are not insured or collateralized.

Cash Deposits	Total	
Demand Deposit Account – Bank	\$	12,684
Balances		
Held with Treasurer of State		15,451
Held with Counterparties		10
Held with Brokers		323,859
Total	\$	352,004

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the investments. Duration is a measure of interest rate risk. The longer the maturity, the more the value of the fixed-income investment will fluctuate with interest rate changes. The INPRS Investment Policy Statement recognizes interest rate risk as a market risk factor that is monitored on an absolute and relative basis.

As of June 30, 2012 the debt securities had the following duration information:

Debt Security Type Short Term Investments	Fair Value 6/30/2012	% of All Debt Securities	Portfolio Weighted Average Effective Duration (Years)
Cash at Brokers	\$ 323,859	2.3%	0
Money Market Sweep Vehicle	1,749,484	12.3%	0.01
Commercial Paper	3,000	0.0%	0.01
U.S. Treasury Obligations	413,976	2.9%	0.01
Non-U.S. Government	3,720	0.0%	0
Total Short Term			·
Investments	2,494,039	17.6%	
Fixed Income Investments			
U.S. Governments	3,497,061	24.7%	1.78
Non-U.S. Government	723,737	5.1%	0.43
U.S. Agencies	1,589,888	11.2%	0.42
Corporate Bonds	3,451,561	24.4%	1.12
Asset-Backed Securities	1,141,669	8.1%	0.19
Duration Not Available	1,268,918	9.0%	N/A
Total Fixed Income			
Investments	11,672,834	82.4%	
Total Debt Securities	\$14,166,873	100.0%	

The \$1,269 million, for which no duration was available, is primarily made up of commingled debt funds.

Credit Risk – The credit risk of investments is the risk that the issuer will default and not meet their obligations. The INPRS Investment Policy Statement recognizes credit (quality) risk as a market and strategic risk factor that is monitored on an absolute and relative basis.

The quality rating of investments in debt securities as described by Moody's at June 30, 2012 is as follows:

		Percentage
		of Debt &
		Cash
Moody's Rating	Total	Equivalents
Aaa	\$ 6,490,994	45.7%
US Government Guaranteed	433,768	3.1%
Aa	363,980	2.6%
Α	1,134,046	8.0%
Baa	1,643,343	11.6%
Ва	224,041	1.6%
В	151,288	1.1%
Below B	61,090	0.4%
Unrated	3,664,323	25.9%
Subtotal	14,166,873	100.0%
Cash - not applicable	-	
Total	\$14,166,873	

The \$3,664 million not rated by Moody's is primarily in the following security types: cash at broker, money market sweep vehicles, asset-backed securities, commercial mortgages, CMO/Remics and commingled debt funds.

Concentration of Credit (Issuer) Risk — Concentration of credit risk is the risk of loss that may arise in the event of default by a single issuer. The INPRS Investment Policy Statement recognizes issuer risk as a strategic risk factor that is monitored on an absolute and relative basis.

INPRS Investment Policy Statement has placed an upper limit on the concentration of assets placed with an investment manager.

No investment manager shall manage more than 10 percent of the system's assets in actively managed portfolios at the time of funding. Through capital

appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 15 percent of the systems' assets in actively managed portfolios without Board approval.

No investment manager shall manage more than 15 percent of the system's assets in passively managed portfolios at the time of funding. Through capital appreciation and additional purchases, no investment manager shall be allowed to manage in excess of 20 percent of the system's assets in passively managed portfolios without Board approval

No investment manager shall manage more than 25 percent of the system's assets in a combination of actively and passively managed portfolios.

At June 30, 2012, there was no concentration of credit (issuer) risk for the Consolidated Defined Benefit Assets.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. INPRS' foreign currency exposure is focused primarily in international equity holdings.

INPRS Investment Policy Statement recognizes foreign exchange risk and the impact on incremental risk and return is assessed based on overall portfolio exposure. Unless otherwise approved by the Board, management of foreign currency exposure will only be implemented (1) by an Investment Manager on its Portfolio when the Investment Manager possesses recognized foreign exchange experience or (2) by an overlay manager or other third-party expert for a specific Portfolio or Retirement Fund. Any hedging strategy recommendation will be presented to the Board for approval and incorporated into the benchmark. The management and implementation of Board approved hedging activities will be implemented by the CIO, with the advice of the Executive Director and Consultants who are approved by the Board.

INPRS has exposure to foreign currency fluctuation as follows:

•	Short Term	Debt	Equity	Other	0	0/ -57
Currency	Investments	Securities	Securities	Investments	Grand Total	% of Total
Australian Dollar	\$ 2,206	\$ 16,093	\$ 76,300	\$ -	\$ 94,599	0.4%
Brazilian Dollar	250	12,111	36,765	-	49,126	0.2%
British Pound Sterling	670	143,544	295,294	3,248	442,756	1.7%
Canadian Dollar	263	95,895	90,037	-	186,195	0.7%
Chilean Peso	-	1,332	-	-	1,332	0.1%
Colombian Peso	-	2,215	678	-	2,893	0.0%
Czech Koruna	27	-	3,023	-	3,050	0.0%
Danish Krone	27	-	20,269	-	20,296	0.1%
Egyptian Pound	13	-	551	-	564	0.0%
Euro Currency Unit	2,010	306,522	488,023	190,809	987,364	3.7%
Hong Kong Dollar	84	-	121,300	-	121,384	0.5%
Hungarian Forint	10	-	483	-	493	0.0%
Indian Rupee	-	-	14,996	-	14,996	0.1%
Indonesian Rupiah	79	-	5,729	-	5,808	0.0%
Israeli Shekel	14	-	2,489	-	2,503	0.0%
Japanese Yen	3,370	66,528	330,794	-	400,692	1.5%
Korean Won	397	-	58,971	-	59,368	0.2%
Malaysian Ringgit	4	-	7,637	-	7,641	0.0%
Mexican Peso	4,234	28,102	8,549	-	40,885	0.2%
New Zealand Dollar	12	7,899	833	-	8,744	0.0%
Norwegian Krone	22	-	25,827	26,845	52,694	0.2%
Philipine Peso	8	10,147	1,843	-	11,998	0.0%
Polish Zloty	-	7,128	2,264	-	9,392	0.0%
Singapore Dollar	211	-	37,633	-	37,844	0.1%
South African Rand	44	-	38,869	-	38,913	0.1%
Swedish Krona	17	37,754	69,079	-	106,850	0.4%
Swiss Franc	1,164	-	114,578	_	115,742	0.4%
Taiwan Dollar	646	-	34,721	-	35,367	0.1%
Thai Baht	2	-	17,926	_	17,928	0.1%
Turkish Lira	42	-	23,619	-	23,661	0.1%
Held in Foreign Currency	15,826	735,270	1,929,080	220,902	2,901,078	10.9%
Held in US Dollar	2,478,213	10,937,564	4,352,038	5,998,341	23,766,156	89.1%
Total	\$ 2,494,039	\$ 11,672,834	\$ 6,281,118	\$ 6,219,243	\$ 26,667,234	100.0%

Securities Lending – Indiana Code 5-10.2-2-13(d) provides that the INPRS Board of Trustees may authorize a custodian bank to enter into a securities lending program agreement under which certain securities held by the custodian on behalf of INPRS may be loaned. The statute requires that collateral initially in excess of the total market value of the loaned securities must be pledged by the borrower and must be maintained at no less than the total market value of the loaned securities.

The purpose of such a program is to provide additional revenue for the Consolidated Defined Benefits Assets. The INPRS Investment Policy Statement requires that collateral securities and cash be initially pledged at 102 percent of the market value of the securities lent for domestic securities and 105 percent for international securities. No more than 40 percent of the Consolidated Defined Benefit Assets may be lent at one time. The custodian bank and/or its securities lending sub-agents provide 100 percent

indemnification of the Consolidated Defined Benefit Assets against borrower default, overnight market risk and failure to return loaned securities. Securities received as collateral cannot be pledged or sold unless the borrower defaults. INPRS retains the market value risk with respect to the investment of the cash collateral.

Cash collateral investments are subject to the investment guidelines specified by the INPRS Investment Policy Statement. It states that the maximum weighted average days to maturity may not exceed 60. The securities lending agent matches the maturities of the cash collateral investments with stated securities loans' termination dates. Cash collateral received for open-ended loans that can be terminated on demand are invested with varying maturities.

Securities Lending as of June 30, 2012		
Market value of securities on loan	\$	1,692,637
Fair value of cash and non-cash collateral		
by investment type:	_	
U.S. Governments	\$	1,077,653
Domestic Equities		486,010
Corporate Bonds		104,316
International Equities		66,305
Fair value of cash and non-cash collateral		1,734,284
Fair value of non-cash collateral that is not included in the Statements of Fiduciary		836.553
I lan Net I osition		000,000
Fair value of cash collateral (liability to borrowers)		897,731
Fair value of reinvested cash collateral by type:		
Commercial Paper		376,699
Repurchase Agreements		248,954
Floating Rate Notes		139,744
Certificate of Deposits		132,334
Fair value of reinvested cash collateral	\$	897,731
Net unrealized gain		

The quality rating of the reinvested cash collateral investments as described by Standard and Poor's at June 30, 2012 is as follows:

Standard and Poor's Rating	Fair Value of Reinvested Cash Collateral	Percent of Portfolio
A-1 and A-1+	507,045	56.5%
AA+	10,636	1.1%
AA-	114,552	12.8%
A+	11,419	1.3%
A	3,115	0.3%
Unrated	250,964	28.0%
Total	897,731	100.0%

The majority of the unrated reinvested cash collateral investments consist of repurchase agreements.

Repurchase Agreements – A repurchase agreement is an agreement in which INPRS transfers cash to a broker-dealer or financial institution. The broker dealer or financial institution transfer securities to INPRS and promises to repay the cash plus interest in exchange for the same securities. Repurchase agreements are assets with the security collateral held at INPRS' custodian bank.

A reverse repurchase agreement is the same as a repurchase agreement, but from the perspective of the buyer rather than the seller. Repurchase agreements are secured loans with INPRS' collateral held at the broker dealer or financial

institution's custodian bank.

The amounts held at June 30, 2012, exclusive of securities lending reinvested cash collateral, are as follows:

Repurchase Agreements by Collateral Type	Cash s by Collateral Received		Mar	ket Value
U.S. Agencies	\$	96,400	\$	98,731
Corporate Bond		1,090		1,111
Total Repurchase Agreements	\$	97,490	\$	99,842
Reverse Repurchase Agreements by Collateral Type	Mar	ket Value		Cash ollateral Posted
US Inflation Linked Bonds	\$	147.680	\$	148.198
Total Reverse Repurchase	\$	147,680	\$	148,198

Derivative Financial Instruments - Derivative instruments are financial contracts whose values depend on the values of one or more underlying assets, reference rates, or financial indices. The fair value of all derivative financial instruments is reported in the Statement of Fiduciary Net Position as either assets or liabilities, and the change in the fair value is recorded in the Statement of Changes in Fiduciary Net Position as investment income. A derivative instrument could be a contract negotiated on behalf of the Master Trust and a specific counterparty. This would typically be referred to as an "OTC contract" (Over the Counter) such as swaps, forward contracts and TBAs (Mortgage To Announced). Alternatively, a derivative instrument, such as futures, could be listed and traded on an exchange and referred to as "exchange traded". Due to the level of risk associated with certain derivative investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term, and such changes could affect the amounts reported in the financial statements. Investments in limited partnerships may include derivatives that are not shown in the derivative total.

During the year, the Fund's derivative investments included:

Futures

A futures contract is an agreement between two parties to buy and sell a financial instrument at a set price on a future date.

INPRS' investment managers use financial futures to replicate an underlying security or index they intend to hold or sell in the portfolio. In certain instances, it may be beneficial to own a futures contract rather than the underlying security. Additionally, INPRS' investment managers use

futures contracts to adjust the portfolio risk exposure. Futures contracts may be used for the purpose of investing cash flows or modifying duration, but in no event may leverage be created by any individual security or combination of securities. No short sales of equity securities or equity index derivatives are permitted.

As the market value of the futures contract varies from the original contract price, a gain or loss is recognized and paid to, or received from, the clearinghouse. The cash or securities to fulfill these obligations are held in the investment portfolio.

Options

Options are agreements that give the owner of the option the right, but not obligation, to buy (in the case of a call) or to sell (in the case of a put) a specific amount of an asset for a specific price on or before a specified expiration date.

The purchaser of put options pays a premium at the outset of the agreement and stands to gain from an unfavorable change (i.e., a decrease) in the price of the instrument underlying the option. The writer of a call option receives a premium at the outset of the agreement and bears the risk of an unfavorable change (i.e., an increase) in the price of the instrument underlying the option. An interest rate swaption is the option to enter into an interest rate swap based off a set of predetermined conditions.

Options are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation. The fair value of exchange traded options is determined based upon quoted market prices.

The fair value of over the counter options is determined by external pricing services, using various proprietary methods, based upon the type of option.

Rights/Warrants

Rights provide the holder with the right, but not the obligation, to buy a company's common stock at a predetermined price, the subscription price. The right is good until its expiration date. A right permits the investor to buy at a price that may be below the actual market price for that stock. A warrant is an option to buy an underlying equity security at a predetermined price for a finite period of time.

Forwards

Foreign Currency

A forward exchange contract is a commitment to purchase or sell a foreign currency at a future date

at a negotiated forward rate. A contract is classified as a forward contract when the settlement date is more than two days after the trade date. Risks associated with such contracts include movement in the value of a foreign currency relative to the U.S. dollar. The contracts are valued at forward exchange rates and include net appreciation / depreciation in the Statement of Fiduciary Net Position. Realized gains or losses on forward currency contracts is the difference between the original contract and the closing value of such contract and is included in the Statement of Changes in Fiduciary Net Position.

The Fund enters into forward currency forwards to manage exposure to fluctuations in foreign currency exchange rates on portfolio holdings and to settle future obligations.

TBA

A TBA (Mortgage To Be Announced) is a contract for the purchase or sale of agency mortgage-backed securities to be delivered at a future agreed upon date. Associated gains are derived from the change in market value of the contract due to a change in price of the underlying security. Future settlement risk is the risk of not receiving the asset or associated gains specified in the contract.

TBA's are used to achieve the desired market exposure of a security or asset class or adjust portfolio duration. The fair value is determined by external pricing services using various proprietary methods.

TBA's are classified as fixed income investments.

Swaps

Interest Rate Swaps

Interest rate swaps are derivative instruments in which one party exchanges a stream of fixed interest rate cash flows for floating interest rate cash flows. A notional amount of principal is required to compute the actual cash amounts and is determined at the inception of the contract.

Interest rate swaps are generally used to manage interest rate risk, adjust portfolio duration, or rebalance the total portfolio to the target asset allocation.

The fair value is determined by external pricing services using various proprietary methods.

Inflation Swap

An inflation swap is a derivative used to transfer inflation risk from one party to another through an

exchange of cash flows. In an inflation swap, one party pays a fixed rate on a notional principal amount, while the other party pays a floating rate linked to an inflation index, such as the Consumer Price Index (CPI) or an inflation bond.

Credit Default Swaps

Credit default swap agreements involve one party (referred to as the buyer of protection) making a stream of payments to another party (the seller of protection) in exchange for the right to receive a specified return in the event of a default or other predetermined credit event for the referenced entity, obligation or index.

Credit default swaps are used to achieve the desired credit exposure of a security or basket of securities. One of the main advantages of a credit default swap is it allows for exposure to credit risk while limiting exposure to other risks, such as interest rate and currency risk.

The fair value is determined by external pricing services using various proprietary methods.

The table below summarizes INPRS' derivative information for the year ending June 30, 2012 (dollars in thousands):

Investment Derivatives	Changes in Fair Value	Fair Value	Notional (USD)
Futures			
Listed			
Commodity	\$ (7,505)	\$ (7,505)	\$ 1,009,250
Equity Index	13,986	13,986	498,757
Bond	(256)	(198)	278,813
Currency	(230)	275	246,611
Interest Rate	220	220	50,645
Total Futures	6,215	6,778	2,084,076
Options			
Listed			
Currency	(98)	83	10,870
Subtotal Listed	(98)	83	10,870
ОТС			
Swaptions	2,493	(483)	498,720
Subtotal OTC	2,493	(483)	498,720
Total Options	2,395	(400)	509,590
Swaps:			
ОТС			
Interest Rate Swaps	(1,007)	(2,104)	1,074,362
Inflation Swaps	49	49	13,440
Equity Index	68	(8)	8,100
Credit Default Swaps Single Name	827	1,195	263,429
Credit Default Swaps Index	1,191	664	301,647
Total Swaps	1,128	(204)	1,660,978
ТВА	73	(70,287)	65,500
Total	\$ 9,811	\$ (64,113)	\$ 4,320,144

	Swap Maturity Profile at June 30, 2012											
Swap Type	< 1 y	r	1 - 5	5 yrs	5 -	l 0 yrs	10 -	20 yrs	20	+ yrs	Tot	al
Credit Default - Index	\$	-	\$	726	\$	(62)	\$	-	\$	-	\$	664
Credit Default - Single Name		(28)		151		(169)		-		1,241		1,195
Equity Index		-		-		(8)		-		-		(8)
Inflation Swaps		-		(98)		147		-		-		49
Interest Rate Swaps		-		(369)		(967)		553		(1,321)		(2,104)
Total Swap Fair Value	\$	(28)	\$	410	\$	(1,059)	\$	553	\$	(80)	\$	(204)

Credit Risk

Counterparty credit risk exists on all open OTC positions. Counterparty credit risk is the risk that a derivative counterparty may fail to meet its payment obligation under the derivative contract.

INPRS' investment managers use International Swaps and Derivative Association Master Agreements to further reduce counterparty risk by specifying credit protection mechanisms and providing standardization that improves legal certainty, thereby reducing the probability of unforeseen losses. Furthermore, the master agreements can provide additional credit protection through the requirement of collateral exchange and

certain event of default and mutual termination provisions. Securities eligible as collateral are typically United States government bills and U.S. dollar cash.

The maximum amount of loss due to credit risk that the Fund would incur if the counterparty to the derivative instrument failed to perform according to the terms of the contract, without respect to any collateral or other security, or netting arrangements, is the total unrealized gain of derivatives at the end of the reporting period. The aggregate fair value of investment derivative instruments in asset positions at June 30, 2012, was \$19,072 thousand of which \$13,336 thousand was uncollateralized.

The tables below summarize INPRS's swap positions as of June 30, 2012:

		Fair Value						Colla	iteral	
			ceivable/		ayable/		Γotal			
	S&P	Un	realized	(Ur	realized		Fair			
Swaps Counterparty	Rating		Gain		Loss)		'alue	P	osted	Received
Bank of America Corp	Α	\$	1,467	\$	(1,431)	\$	(191)	\$	-	\$ -
Barclays Capital London	Α		1,748		(2,078)		393		473	(1,380)
BNP Paribas Securities Corp	AA-		15		(2)		15		-	-
Citibank	Α		2,515		(3,126)		(680)		3,438	(970)
CME Central	AA-		2,698		(2,213)		792		-	-
Credit Suisse	Α		1,836		(1,965)		(413)		1,030	(520)
Deutsche Bank	A+		3,104		(2,777)		(40)		500	(750)
Goldman	A-		1,084		(464)		301		9	(790)
HSBC Securities Inc	A+		175		(127)		189		-	(330)
JPMorgan Chase Bank	Α		2,379		(2,044)		(1,211)		940	-
Morgan Stanley Capital Services	A-		957		(1,203)		592		60	(715)
Royal Bank of Scotland	A-		436		(121)		302		54	(1,190)
Societe Generale Paris	Α		2		-		-		-	-
UBS	Α		656		(394)		(253)		151	_
Grand Total		\$	19,072	\$	(17,945)	\$	(204)	\$	6,655	\$ (6,645)

Credit Default Swaps								
Investment Type		Reference	Fa	ir Value	Notional			
Index	Bought	CDX IG	\$	270	\$264,071			
Index	Bought	CDX EM		637	8,800			
Index	Bought	CDX HY		(128)	13,976			
Index	Bought	CDX ITRAXX		(115)	14,800			
Total CDS - Index			\$	664	\$301,647			
Single Name	Sold	Various	\$	(1,002)	\$202,416			
Single Name	Bought	Various		2,197	61,013			
Total CDS - Single Name			\$	1,195	\$ 263,429			

Interest Rate Risk

The Fund has exposure to interest rate risk due to investments in interest rate and inflation swaps and TBAs. The required risk disclosures are included in the Interest Rate Risk schedule.

The table below summarizes INPRS's Investments that are highly sensitive to interest rate changes:

Reference Rate	Fair Value		 Notional
TBA Securities:			
3.50%	\$	(7,396)	\$ 7,000
4.00%		(2,660)	2,500
4.50%		(38,590)	36,000
5.00%		(21,641)	20,000
		(70,287)	 65,500
Interest Rate Swap:			
Pay Variable 3M CDOR / Receive Fixed Various 2.0% to 6.2%		2,826	52,087
Pay Fixed Various 1.8375% to 3.586% / Receive Variable 3M CDOR		(1,041)	26,191
Pay Fixed Various 1.01% to 3.06% / Receive Variable 6M EURIBOR		(1,912)	260,891
Pay Variable 6M EURIBOR / Receive Fixed Various 1.40% to 2.82%		1,829	243,137
Pay Variable 6M GBP-LIBOR / Receive Fixed Various 2.25% to 3.76%		132	18,178
Pay Fixed Various 2.25% to 3.94% / Receive Variable 6M GBP-LIBOR		(399)	40,842
Pay Variable MXN-TIIE / Receive Fixed Various 5.50% to 6.35%		102	9,690
Pay Fixed Various 1.135% to 2.75% / Receive Variable 3M USD-LIBOR		(4,945)	308,901
Pay Variable 3M USD-LIBOR / Receive Fixed Various 1.50% to 2.50%		1,106	108,500
Pay Variable BZDIOVRA / Receive Fixed Various 10.38% to 10.58%		198	5,945
		(2,104)	1,074,362
Inflation Swap:			
Receive Variable CPURNSA / Pay 2.46%		(6)	3,100
Pay Variable CPURNSA / Receive 1.84%		(98)	5,800
Pay Variable CPURNSA / Receive 2.66%		153	4,540
	\$	49	\$ 13,440

Foreign Currency Risk

The Fund is exposed to foreign currency risk on its foreign currency forward contracts and futures contracts. The required risk disclosures are included in the Foreign Currency Risk schedule in Note 5.

At June 30, 2012, INPRS' investments included the following currency forwards balances:

Foreign Currency Contract Receivable \$ 963.7 Foreign Currency Contract Payable \$ 967.1 Long Term Commitments for Alternative Investments – INPRS enters into long term commitments for funding other investments in private equity and private real estate. These amounts include Euro-currency denominated, Norwegian Krone denominated and British Pound Sterling denominated commitments to limited liability partnerships. The remaining amount of unfunded commitments, converted to U.S. dollars using the closing exchange rate, as of June 30, 2012 is as follows:.

	Total Unfunded			
Currency	Commitments			
Euro Currency Unit	\$ 102,907			
Norwegian Krone	19,624			
British Pound Sterling	2,222			
U.S. Dollar	1,763,899			
Total	\$ 1,888,652			

B. Interfund Transactions

Interfund Loans

As explained in Note III(A) above, temporary cash overdrafts in various funds are reported as interfund loans from the General Fund. As of June 30, 2012, the following funds had temporary cash overdrafts covered by loans from the General Fund: US Department of Transportation Fund, \$18.6 million,

US DHHS Fund, \$58.6 million, US Department of Labor Fund, \$.2 million, U.S. Department of Education Fund, \$3.8 million, and S&S Children's Home Construction Fund, \$0.7 million.

The following is a summary of the Interfund Loans as of June 30, 2012:

Interfund Loans - Current				
	Loans To Governmental Funds		Gov	ans From ernmental Funds
Governmental Funds General Fund US Department of Transportation US DHHS Nonmajor Governmental Funds Total Governmental Funds	\$	81,915 - - - - 81,915	\$	18,582 58,560 4,773 81,915
Total Interfund Loans	\$	81,915	\$	81,915

Interfund Services Provided/Used

Interfund Services Provided of \$7.0 million represents amounts owed by various governmental funds to the Institutional Industries Fund and the Administrative Services Revolving Funds, both

internal service funds, for goods and services rendered.

The following is a schedule of Interfund Services Provided/Used as of June 30, 2012:

	Provi	d Services ded To ental Funds	Interfund Services Used By Governmental Funds		
Governmental Funds	•				
General Fund	\$	-	\$	2,489	
ARRA of 2009		-		22	
U.S. Department of Transportation		-		7	
U.S. Department of Health & Human Services		_		1,042	
Nonmajor Governmental Funds		_		3,391	
Total Governmental Funds		-		6,95	
Proprietary Funds					
Internal Service Funds		6,951			
Total Proprietary Funds		6,951			
·		6,951		6,951	

Due From/Due Tos

Current – Indiana University owed \$1.7 million to the General Fund for the State Department of Toxicology per IC 10-20-2-7(c). The interfund balance of \$3.1 million represents the accrued distribution amount from the State Lottery Commission to the Build Indiana Fund.

Non-current – The interfund balance of \$50.0 million represents funds the General Fund borrowed in June 2004, interest free, from the Indiana Board for Depositories, a discretely

presented component unit. This money is due to be repaid, either from the General Fund prior to January 1, 2023, or by a budget request submitted to the 2023 session of the general assembly. This non-current interfund balance appears on the government-wide statements, but not the General Fund statements.

The following are current and non-current schedules of Due From/Due Tos of Component Units, as of June 30, 2012:

	Cor	e From nponent Units	Due To Primary Government		
Governmental Funds	-				
General Fund	\$	1,693	\$	-	
Nonmajor Governmental Funds		3,093		-	
Total Governmental Funds		4,786		-	
Component Units					
Indiana University		-		1,693	
State Lottery Commission		-		3,093	
Total Component Units		-		4,786	
Total Due From/To	\$	4,786	\$	4,786	

Component Units - Non-current						
	Du	ie From	[Due To		
		rimary ærnment	Component Units			
Governmental Funds		/emment		Office		
General Fund	\$	-	\$	50,000		
Total Governmental Funds		-		50,000		
Component Units						
Board for Depositories		50,000		-		
Total Component Units		50,000		-		
Total Due From/To	\$	50,000	\$	50,000		

Interfund Transfers

Major Governmental Funds

Transfers constitute the movement of money from the fund that receives the resources to the fund that utilizes them. These numerous transfers generally result from legislation passed by the Indiana General Assembly that directs how the transfers are made. In the case of the General Fund, many appropriations are made in the General Fund and then are transferred during the year to the funds where these appropriations are used. Also in the case of the General Fund, various taxes and other revenues are collected in other funds and transferred to the General Fund. Following are the principal purposes of the State's interfund transfers:

General Fund – \$614.1 million was transferred in from the State Gaming Fund which was wagering taxes from riverboats and slot machines at horse tracks. The Build Indiana Fund transferred in \$236.2 million as Motor Vehicle Excise Tax Cut Replacement distributions. \$177.7 million was transferred in from the Public Welfare-Medicaid Assistance Fund of which \$154.1 million was a return of funds at fiscal year end and \$23.6 million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act. \$85.6 million was received from the Fund 6000 Programs of which \$48.2 million was distribution of financial institutions tax per IC 6-5.5; \$14.4 million was transferred in for Indiana Veterans' Home administration from the Comfort-Welfare Fund's receipts of resident fees and Medicaid and Medicare reimbursements: \$12.0 million was the recapture of financial institutions tax based on the FIT distribution that would have been based on property tax levies that were assumed by the State in 2009; \$5.7 million was transferred to the Office of Medicaid Policy and Planning's State Medicaid General Fund which was appropriation transfers: and \$5.3 million was transferred in from permit fees collected from business that sell alcoholic beverages per IC 7.1-4-9-4. \$46.5 million was transferred in from the Tobacco Master Settlement Fund for various health and welfare purposes including residential services for developmentally disabled, Indiana's Children with Special Health Care Needs health insurance coverage, and substance abuse treatment. \$46.3 million was transferred in from the Mental Health Center Fund to the Office of Medicaid and Policy and Planning's State Medicaid General Fund to fund the state match of Medicaid expenditures for services to adults who are seriously mentally ill.

\$40.0 million was a reversion of funds at fiscal year end from the Administrative Services Revolving Fund. \$32.8 million was transferred in from the Medicaid Indigent Care Trust Fund for the State's share of supplemental payments and to fund Safety Net payments made in fiscal year 2012. million was transferred in from the Motor Vehicle Commission Fund at the request of the Bureau of Motor Vehicles which was unobligated funds. \$15.0 million was transferred in from the U.S. Department of Health and Human Services Fund of which \$12.7 million was reimbursement of federal indirect costs to the State Budget Agency; \$1.6 million was the return of Temporary Assistance for Needy Families program state match; \$0.5 million was for the Attorney General's Office's Medicaid and welfare fraud units; and \$0.2 million was returned to the Indiana Soldiers' and Sailors' Children's Home at fiscal year end.

The following were transfers out from the General Fund: The Public Welfare Medicaid Assistance Fund received \$2.0 billion in transfers for Medicaid current obligations and for Medicaid administration to enable the Office of Medicaid Policy and Planning to carry out all services under IC 12-8-6. These services include, but may not be limited to the provision of care and treatment for individuals with mental illness, developmental disability, long term care needs, and family and child services needs. \$314.2 million was transferred to the U.S. Department of Health and Human Services Fund in support of: the State Medicaid program; child care services and the temporary assistance for needy families program both administered through the FSSA's Division of Family Resources; services management to children by the Department of Child Services (DCS); the Family and Children Fund of the Department of Child Services; DCS administrative costs; Social Security Title IV-D services to needy families with children; county prosecutors' and local judges' salaries: children psychiatric services through FSSA's Division of Mental Health; information systems for Department of Child Services: Medicare/Medicaid certification program administered by the Indiana State Department of Health; child welfare training administered by DCS; and other health and human services programs and services. \$275.2 million was transferred to the State Student Assistance Commission of Indiana mostly for the awarding of the State's grants and scholarships for Hoosier students to attend colleges. The Mental Health Center Fund received appropriation transfers in totaling \$93.1 million to

fund services to adults who are seriously mentally ill in comprehensive community health centers and for the administration of services by the Department of Mental Health. The Build Indiana Fund received \$99.4 million from riverboat wagering and parimutuel taxes which went to the Lottery and Gaming Surplus Account. \$63.0 million was transferred from the General Fund to the Motor Vehicle Fund primarily for Highway State administration and pensions. \$57.0 million was transferred to the Hospital Care for the Indigent Fund for the Hospital Care for the Indigent Program. \$55.9 million was transferred to the U.S. Department of Agriculture Fund for the Federal Food Stamp Program administered by FSSA's Division of Family Resources. \$41.4 million was Indiana received by the Department of Transportation for the Public Mass Transportation Fund, which is used for the promotion and development of public transportation.

Medicaid Assistance Fund – The Medicaid Assistance Fund had a transfer in of \$2.0 billion from the General Fund to support the state Medicaid program administered through the Office of Medicaid Policy and Planning. \$30.0 million was transferred in from the Medicaid Indigent Care Trust Fund, which is part of the U.S. Department of Health and Human Services Fund, for reimbursement of hospital care for the indigent supplement payments made from the Medicaid Assistance Fund.

Transfers out included \$177.7 million to the General Fund of which \$154.1 million was a return of funds at fiscal year end and \$23.6 million was qualifying assessment fees that can only be used for the State's share of Medicaid services under Title XIX of the Social Security Act.

Major Moves Construction Funds – The Major Moves Construction Fund had a transfer out of \$543.3 million to the State Highway Department for construction and maintenance of the State's highways, roads, and bridges.

ARRA of 2009 Fund – The American Recovery and Reinvestment Act of 2009 Fund transferred out \$33 thousand to the General Fund for payment of federal indirect costs and \$3 thousand to the U.S. Department of Labor Fund for expenditure adjustments made by the Indiana Department of Workforce Development.

U.S. Department of Transportation Fund – The U.S. Department of Transportation Fund received \$165.9 million of state and local match money from the State Highway Fund for use by the Indiana

Department of Transportation for transportation projects.

The U.S. Department of Transportation Fund returned \$88.9 million of state and local match money to the State Highway Fund at fiscal year end.

U.S. Department of Health and Human Services **Fund** – The U.S. Department of Health and Human Services (USDHHS) Fund had transfers in totaling \$314.2 million from the General Fund. Of this \$314.2 million, \$111.9 million was for the state's share of the Medicaid administrative payments; \$34.4 million was for child care services: \$28.0 million was for the state's share of Temporary Assistance for Needy Families payments; \$28.1 million is to provide adoption services grants and assistance; \$26.7 million for case management services to children by the Department of Child Services (DCS): \$25.4 million for family and children services through DCS; \$21.1 million for DCS administrative costs: \$7.5 million for Social Security Title IV-D services to needy families with children; \$7.1 million for county prosecutors' \$5.4 million for children psychiatric services; \$4.8 million for the Indiana Support enforcement tracking system established by DCS the official record for child support payments; \$4.8 million for local judges' salaries: \$1.6 million for Medicare/Medicaid Certification: \$1.4 million for the Child Protection Automation Project of DCS; \$1.4 million for child welfare training; and \$4.6 million was for various other health and human services programs. \$37.0 million was received from the Tobacco Settlement Fund for the Children's Health Insurance Program administered by the Indiana Family and Social Services. \$0.9 million was received from the Tobacco Master Settlement Fund for the Indiana Department of Health's U.S. Department of Health and Human Services Fund.

The U.S. Department of Health and Human Services transferred out to the General Fund \$15.0 million of which: \$12.8 million was reimbursement of federal indirect costs to the State Budget Agency; \$1.6 million was the return of state match from the Temporary Assistance for Needy Families program; \$0.5 million was for the Attorney General's Office's Medicaid and welfare fraud units; and \$0.2 million was returned to the Soldiers' and Sailors' Children's Home at fiscal year end. \$30.0 million was transferred to the Medicaid Assistance Fund to reimburse indigent supplement payments for hospital care.

Proprietary Funds

Non-Major Enterprise Funds

The Inns and Concessions Fund – This fund had transfers out of \$2.1 million, representing cash contributions to the Department of Natural Resources (DNR) which are to be used for repayments of bonds made by the Indiana Finance Authority.

Internal Service Funds

\$0.6 million was transferred to the Administrative Services Revolving Fund from the pay phone fund to cover a shortfall of information technology services. \$40.0 million was transferred from the Administrative Services Revolving Fund to the General Fund for a reversion of funds at fiscal year end.

A summary of interfund transfers for the year ended June 30, 2012 is as follows:

	Operating transfers in		Operating nsfers (out)	Net transfers		
Governmental Funds						
General Fund	\$	1,401,233	\$ (3,116,679)	\$	(1,715,446)	
Public Welfare-Medicaid						
Assistance Fund		1,984,049	(177,712)		1,806,337	
Major Moves Construction Fund		-	(543,342)		(543,342)	
ARRA of 2009		-	(36)		(36)	
U.S. DOT Fund		168,635	(92,541)		76,094	
U.S. DHHS Fund		352,170	(14,951)		337,219	
Nonmajor Governmental Fund		2,248,900	(2,168,175)		80,725	
Proprietary Funds						
Inns and Concessions		-	(2,101)		(2,101)	
Internal Service Funds		550	 (40,000)		(39,450)	
Total	\$	6,155,537	\$ (6,155,537)	\$	_	

C. Taxes Receivable/Tax Refunds Payable

Taxes Receivable/Tax Refunds Payable as of year end, including the applicable allowances for uncollectible accounts, are as follows:

		Gov	ernm/	ental Activiti	es			
				Special	C	apital		
			F	Revenue	Pı	ojects	To	tal Primary
	Ge	neral Fund		Funds	F	unds	G	overnment
Income taxes	\$	1,164,553	\$	-	\$	-	\$	1,164,553
Sales taxes		777,162		1,169		-		778,330
Fuel taxes		_		96,791		-		96,791
Gaming taxes		954		12,637		-		13,591
Inheritance taxes		38,355		_		-		38,355
Alcohol and tobacco taxes		33,081		18,525		1,856		53,462
Insurance taxes		2,055		-		-		2,055
Financial institutions taxes		-		48,118		-		48,118
Other taxes		23,747		1,502				25,249
Total taxes receivable		2,039,907		178,742		1,856		2,220,504
Less allowance for uncollectible accounts		(409,882)		(32,090)		(6)		(441,977)
Net taxes receivable	\$	1,630,025	\$	146,653	\$	1,850	\$	1,778,527
Tax refunds payable	\$	27,807	\$	13,729	\$	-	\$	41,536

D. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2012, was as follows:

Primary Government – Governmental Activities

	nce, July 1, s restated	Increases	Decreases		Balance, June 30
Governmental Activities:					
Capital assets, not being depreciated/amortized:					
Land	\$ 1,658,421	\$ 93,155	\$ (41,618)	\$	1,709,958
Infrastructure	8,385,668	555,708	(17,211)		8,924,165
Construction in progress	1,571,645	798,875	(564,497)		1,806,023
Total capital assets, not being	 				
depreciated/amortized	 11,615,734	 1,447,738	 (623, 326)		12,440,146
Capital assets, being depreciated/amortized:					
Buildings and improvements	1,614,088	36,457	(49,941)		1,600,604
Furniture, machinery, and equipment	518,249	17,550	(25,749)		510,050
Computer software	38,099	3,511	(1,497)		40,113
Infrastructure	22,860	-	(211)		22,649
Total capital assets, being		 •			
depreciated/amortized	 2,193,296	 57,518	 (77,398)		2,173,416
Less accumulated depreciation/amortization for:					
Buildings and improvements	(835,962)	(34,682)	32,978		(837,666)
Furniture, machinery, and equipment	(349,691)	(37, 192)	21,460		(365,423)
Computer software	(35,325)	(2,007)	1,469		(35,863)
Infrastructure	(14,087)	(483)	69		(14,501)
Total accumulated depreciation/amortization	(1,235,065)	(74,364)	55,976	_	(1,253,453)
Total capital assets being					
depreciated/amortized, net	 958,231	 (16,846)	 (21,422)		919,963
Governmental activities capital assets, net	\$ 12,573,965	\$ 1,430,892	\$ (644,748)	\$	13,360,109

Primary Government – Business-Type Activities

Business-Type Activities:	Balance	e, July 1	Inc	reases	Decre	eases_	lance, ne 30
Capital assets, being depreciated: Land improvements		-		_		_	_
Buildings and improvements	\$	149	\$	-	\$	-	\$ 149
Furniture, machinery, and equipment Infrastructure		261		-		<u>-</u>	261
Total capital assets, being depreciated		410					410
Less accumulated depreciation for:							
Buildings and improvements		(100)		(12)		-	(112)
Furniture, machinery, and equipment Infrastructure		(226)		(12)		<u>-</u>	 (238)
Total accumulated depreciation		(326)		(24)			(350)
Total capital assets being depreciated, net		84_		(24)			 60
Business-type activities capital assets, net	\$	84	\$	(24)	\$	_	\$ 60

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	\$	5,994
Public safety		30,643
Health		938
Welfare		5,172
Conservation, culture and development		10,440
Education		1,404
Transportation		19,773
Total depreciation/amortization expense - governmental activities	\$	74,365
Business-type activities:	_	
Inns and Concessions	\$	24
Total depreciation expense - business-type activities	\$	24

E. Leases

The future minimum lease obligations, the net present value of these minimum lease payments as of June 30, 2012 and the assets acquired through capital leases are as follows:

Future minimum lease payments				
Year ending June 30,		perating leases	Gov	oital leases vernmental Activities
2013 2014 2015 2016 2017 2018-2022 2023-2027 2028-2032 2033-2037	\$	33,717 27,954 24,155 22,117 20,470 34,817 274	\$	106,368 107,052 108,142 106,843 105,538 510,672 510,169 209,733 2,718
Total minimum lease payments (excluding executory costs)	\$	163,504		1,767,235
Less: Remaining premium(discount) Amount representing interest Present value of future minimum lease	paym	ents	\$	(17,761) (539,497) 1,209,977
Assets acquired through capital lea	se			
Building Machinery and equipment Infrastructure less accumulated depreciation			\$	29,849 2,077 1,184,129 (9,348)
			\$	1,206,707

Operating Leases

The State leases building and office facilities and other equipment under non-cancelable operating leases. Total payments for such leases with aggregate payments of \$20,000 or more were \$37.3 million for the year ended June 30, 2012. A table of future minimum lease payments (excluding executory costs) is presented above.

Capital Leases Liabilities

The State has entered into various lease agreements with aggregate payments of \$20,000 or more to finance the acquisition of buildings, land and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date in the government-wide statements.

F. Long-Term Obligations

Changes in long-term obligations for the primary government for the year ended June 30, 2012 were as follows:

Changes in Long-Term Obligations	ance, July 1, s Restated	<u> </u>	ncreases_	D	ecreases	 Balance, June 30	 iounts Due ithin One Year	 nounts Due hereafter
Governmental activities:								
Compensated absences	\$ 135,713	\$	75,568	\$	(70, 232)	\$ 141,049	\$ 77,295	\$ 63,754
Due to component unit	66,637		-		(16,637)	50,000	-	50,000
Net pension obligation	1,191,515		152,782		-	1,344,297	-	1,344,297
Other postemployment benefits	118,229		8,023		(6,621)	119,631	-	119,631
Pollution remediation	41,308		4,643		-	45,951	7,260	38,691
Intergovernmental payable	187,552		12,118		(10,000)	189,670	169,670	20,000
Capital leases	1,229,314		31,817		(51, 154)	1,209,977	51,198	1,158,779
	\$ 2,970,268	\$	284,951	\$	(154,644)	\$ 3,100,575	\$ 305,423	\$ 2,795,152
Business-type activities:								
Compensated absences	\$ 472	\$	187	\$	(203)	\$ 456	\$ 205	\$ 251
Claims liability	33,063		1,501		(4,393)	30,171	3,888	26,283
	\$ 33,535	\$	1,688	\$	(4,596)	\$ 30,627	\$ 4,093	\$ 26,534

Long term obligations of governmental activities include capital lease obligations of governmental funds as presented in Note IV(E), net pension obligations for the State Police Retirement Fund. Public Employees Retirement Fund-State. Prosecuting Attorney's Retirement Fund, and the State Teachers' Retirement Fund (Pre-1996) Account) as presented in Note V(E), other postemployment benefits, pollution remediation, amounts due to component units, and compensated absence obligations. The General Fund typically has been used to liquidate any other long-term liabilities.

Long-term obligations of the business-type activities consist of claims liability of the Indiana Residual Malpractice Insurance Authority and compensated absences of the Inns and Concessions Fund.

Revenue bonds are issued by entities established by statute as corporate and politic units with the separate legal authority to finance certain essential governmental functions. Income from the acquired or constructed assets is used to pay debt service.

G. Prior Period Adjustments and Reclassifications

For the fiscal year ended June 30, 2012, certain changes have been made to the financial statements to more appropriately reflect financial activity of the State of Indiana. These prior period adjustments and restatements are reflected in the beginning net assets in the government-wide statement of activities.

Prior Period Adjustments

In the fund statements for governmental funds, there is an increase of \$29.9 million in net assets of the General Fund and a corresponding decrease in net assets of the Non-major Governmental funds for revenues not properly reported by the Department of Revenue in prior years.

In the fund statements for governmental funds, and the government-wide statements, there is a decrease of \$64.9 million in net assets of the General Fund due to incorrect reporting of local income tax receipts held in the local distributions agency fund.

In the fund statements for governmental funds, and the government-wide statements, net assets of the ARRA of 2009 Fund decreased \$5.2 million for adjustments for cash overstated in prior years due to errors in recording transfers to component units.

In the fund financial statements for Special Revenue Funds, and the government-wide statements, net assets increased by \$12.2 million due to errors in the presentation of cash in the BMV holding fund.

In the fund statements for Special Revenue funds, and the government-wide statements, there is a decrease of \$11.3 million in net assets for cash that

was incorrectly transferred in the prior year from the Indiana Economic Development Fund, a discrete governmental component unit.

In the fund statements for Special Revenue funds and the government-wide statements, there is a decrease of \$276 thousand due to errors relating to current receivable and payable accruals in 2011.

For the government-wide statements, there is a decrease of \$70.2 million in net assets for infrastructure assets included in INDOT infrastructure as of June 30, 2011.

For the government-wide statements, there is an increase of \$2.5 million in net assets for Department of Administration (DoA) work in process. This was the result of omission in projects that were in progress as of June 30, 2011.

For the government-wide statements, there is an increase of \$90.9 million in net assets for capital assets. This was the result of not capitalizing capital assets by June 30, 2011 that were acquired prior to this date and for corrections to acquisition cost by state agencies.

For the government-wide statements, there is an increase of \$34.8 million for software that was in development by June 30, 2011 that was omitted

from presentation in the prior year.

For the government-wide statements, there is a decrease of \$4.0 million in net assets for liabilities for assets acquired through leases that were incorrectly reported in the prior year.

For the government-wide statements, there is a decrease of \$198 million in net assets to recognize the 2011 actuarial liability for net pension obligations.

For the Internal Service funds and the governmentwide statements, there is an increase of \$38 thousand in net assets for the correction of errors.

For the discrete component units, the Indiana Economic Development Corporation's net assets increased by \$5.8 million for loans receivable not included in their 2011 financial statements.

There was an increase of \$3.5 million in beginning net assets for the inclusion of the Indiana State Museum and Historical Sites Corporation which is a new discrete component unit of the State. The corporation's foundation which was not previously reported had beginning net assets of \$3.4 million and \$180 thousand was reclassified from a previously reported governmental fund.

The following schedule reconciles June 30, 2011 net assets as previously reported, to beginning net assets, as restated:

	 overnmental Activities	Business- Type Activities	C	Discretely Presented Component Units (Non Fiduciary)
June 30, 2011, fund balance/retained earnings/net assets as reported	\$ 19,112,313	\$ (1,690,456)	\$	11,083,658
Correction of errors Reclassifications of funds	(214,653) (180)	<u>-</u>		9,261 180
Balance July 1, 2011 as restated	\$ 18,897,480	\$ (1,690,456)	\$	11,093,099

V. OTHER INFORMATION

A. Risk Management

The State of Indiana is exposed to various risks of loss. This includes damage to property owned by the agencies, personal injury or property damage liabilities incurred by a State officer, agent or employee, errors, omissions and theft by employees, certain employee health benefits, employee death benefits, and unemployment and worker's compensation costs for State employees.

The State records an expenditure for any loss as the liability is incurred or replacement items are purchased. The State purchases commercial insurance coverage for certain DNR Inns properties. The State also purchases immaterial amounts of commercial insurance related to errors, omissions, and theft by employees. Settlements related to commercial insurance have not exceeded coverage in the past three fiscal years.

The State does have risk financing activity for the State employees' disability, certain State employees' health benefits, and certain health, disability and death benefits for State Police officers. These are reported in three individual Internal Service Funds.

The State employees' disability program is financed partially by State employees through payroll withholdings and by the funds from which employees are paid. The employees' health benefits and the State Police traditional health plan are funded by the employees who have selected certain health care benefit packages and the funds from which those employees are paid. (An insurance carrier does provide claims administration services for the health insurance programs.)

Located below is the table of claim liabilities. The liabilities are not maintained in the accounting records of the State. The claim liabilities for the health insurance programs and the State Disability fund were estimated based on the historical experience rate of claims paid that were for service dates incurred during a prior fiscal year. The surplus retained earnings in these funds are reserved for future catastrophic losses.

	State Police Health Insurance Fund		Health			lealth Insurance State Em			State Employees' Health Insurance Fund		State Employee Disability Fund		Total
<u>2012</u>													
Unpaid Claims, July 1	\$	4,144	\$	33,745	\$	5,131	\$	43,020					
Incurred Claims and Changes in Estimate		30,651		301,378		20,841		352,870					
Claims Paid		(30,869)		(294,668)		(21,558)		(347,095)					
Unpaid Claims, June 30	\$	3,926	\$	40,455	\$	4,414	\$	48,795					
<u>2011</u>													
Unpaid Claims, July 1	\$	4,004	\$	39,641	\$	4,932	\$	48,577					
Incurred Claims and Changes in Estimate		28,644		276,553		21,405		326,602					
Claims Paid		(28,504)		(282,449)		(21,206)		(332,159)					
Unpaid Claims, June 30	\$	4,144	\$	33,745	\$	5,131	\$	43,020					

B. Contingencies and Commitments

Litigation

The State does not establish reserves for judgments or other legal or equitable claims against the State. Judgments and other such claims must be paid from the State's unappropriated balances and reserves, if any.

With respect to tort claims only, the State's liability is limited to: (A) \$300,000 for a cause of action that accrues before January 2006; (B) \$500,000 for a cause of action that accrues between 2006 and 2008; or (C) \$700,000 for a cause of action that accrues on or after January 2008, for injury to or death of one person in any one occurrence and \$5 million for injury to or death of all persons in that occurrence.

The Indiana Attorney General's office estimates a total payment for liabilities and litigation expenses of \$6.5 million to be made from the Tort Claim Fund during the next fiscal year. During the fiscal year ending June 30, 2012, the State paid \$8.8 million for settlements, judgments, claims and litigation expenses from the Tort Claim Fund.

In addition, the State paid \$4.7 million to settle claims arising from the Indiana State Fair tragedy during the fiscal year ending June 30, 2012. The 2012 General Assembly approved an additional \$6 million as a supplemental fund to be paid to Indiana State Fair claimants during the next fiscal year.

The following is a summary of certain significant litigation and claims currently pending against the State involving amounts exceeding \$5 million individually or in the aggregate. This summary is not exhaustive, either as to the description of the specific litigation or claims described or as to all of the litigation or claims currently pending or threatened against the State.

The Indiana Attorney General's office is currently handling the following cases that could result in significant liabilities to the State:

In 1968, a lawsuit seeking to desegregate the Indianapolis Public Schools was filed in the United States District Court for the Southern District of Indiana. Since 1978, the State has paid several million dollars per year for inter-district busing that is expected to continue through 2016. The District Court entered its final judgment in 1981 holding the State responsible for most of the costs of its desegregation plan, and those costs have been part

of the State's budget since then. In June 1998, the parties negotiated an 18-year phase out of the desegregation plan that was approved by the Court for some school corporations and a 13-year phase out of the desegregation plan for the school corporations that had already began the desegregation plan. State expenditures will be gradually reduced as the plan is phased out.

In 1993. Plaintiffs filed a breach of employment contract lawsuit in a state trial court alleging that the State has failed to pay certain similarly classified state employees at an equal rate of pay from 1973 to 1993. The Court certified Plaintiffs' class and class notification was completed. Plaintiffs seek to recover damages as well as attorney fees and costs. A four-day bench trial was conducted. The Court took the matter under advisement and gave the parties time to submit proposed findings of fact and conclusions of law. In July 2009, the Court entered judgment against the State in the total amount of \$43 million (\$21 million awarded to merit, overtime eligible employees; \$17 million awarded to non-merit, overtime eligible employees; \$3 million awarded to merit, overtime exempt employees; \$2 million awarded to non-merit, overtime exempt employees). In November 2009, Plaintiffs reduced their settlement demand to \$20 million. The State responded with an offer of \$8.5 million (inclusive of fees and costs) and later increased the offer to \$10 million. The matter is fully briefed in the Court of Appeals. In its October 2010 opinion, the Court of Appeals reversed in part, affirmed in part and remanded to trial court for determination of damages; excused exhaustion of administrative remedies, but limited back pay to 10 days (instead of 20 years) for merit employees; affirmed 20 years of back pay for non-merit employees. Impact of the opinion is a reduction in the trial court's judgment from \$43 million to approximately \$19 million. November 2010, both Plaintiffs and the State filed Petitions for Rehearing. Defendants' Petition for Rehearing denied. Plaintiff's Petition for Rehearing granted in part remanding to trial court for determination of if/when individual merit plaintiffs filed administrative complaints. Plaintiffs and the State each filed Petitions for Transfer to the Indiana Supreme Court, which were granted in June 2011. Oral argument was held in the Supreme Court in September 2011. The Indiana Supreme Court ruled in February 2012 that both the "Merit and Non-Merit" employees. overtime-exempt overtime-eligible, are all owed back pay on their claims for the same period (ten days prior to each class member filing claims or, if no claims filed, ten days prior to filing the lawsuit). This opinion further reduced the amount of damages owed to the

plaintiffs. Plaintiffs' and the State's Petitions for Rehearing filed with Supreme Court in March 2012 were denied. The matter is now remanded to the trial court to determine damages in accordance with the ten-day limit on back pay. Parties are involved in informal discovery related to back pay.

In August 2011, due to a sudden wind gust resulting from inclement weather conditions, an outdoor stage collapsed at the Indiana State Fair resulting in multiple injuries and deaths. Tort claim notices against the Indiana State Fair Commission and the State were filed with the Indiana Attorney General. Lawsuits against the State and other parties were The State contends that immunities and limitations on damages under the Indiana Tort Claims Act apply to these claims. Under the Indiana Tort Claims Act, Indiana Code 34-13-3, claims are capped at \$5 million per event and \$700,000 per person. The State, on behalf of the Commission, settled with many of the claimants, distributing \$4.7 million during fiscal year 2012 with one case remaining under litigation. The 2012 General Assembly supplemented this amount with an additional \$6 million which will be distributed pursuant to legislative directives during the next fiscal year. \$6 million has been accrued as an expense and payable in the government-wide financial statements for this distribution. Tort claims were paid from the State General Fund and not the funds of the Commission. The remaining open litigation concerns the constitutionality of the tort claim caps and indemnification claims as a result of this incident.

Other Litigation

The State on behalf of the Indiana Family and Social Services Administration (FSSA) is currently involved in the following case that could result in significant liability to the State:

In May 2010 the State of Indiana, on behalf of the Indiana Family and Social Services Administration (FSSA), and counterclaim Plaintiff sued each other regarding counterclaim Plaintiff's state welfare system contract entered into in 2006. In October 2009 the State announced its intention to terminate the 10-year contract early effective December 2009 to counterclaim Plaintiff's performance. The court issued rulings in July and August of 2012 awarding the counterclaim Plaintiff \$62.7 million. This amount includes \$9.5 million for equipment retained by the state, \$2.5 million in early termination close-out payments, \$40 million in subcontractor assignment fees (previously granted to the counterclaim Plaintiff on summary judgment), and \$10.7 million in prejudgment interest. The court also ruled that the counterclaim Plaintiff was not entitled to recover \$43 million claimed for deferred fees. The court also ruled that there was no material breach so the State could not recover damages from the counterclaim Plaintiff for breach of contract. The State has appealed. The court granted the State's motion to stay the enforcement of the judgment pending appeal.

Other Loss Contingencies

The U.S. Office of Inspector General (USOIG) has issued multiple audit reports on Indiana's Medicaid Assistance Program. Findings in these reports identify several issues including state psychiatric hospitals that were ineligible to receive Medicaid Inpatient payments and unreported Medicaid overpayments. The State has worked with Centers for Medicare and Medicaid Services (CMS) to resolve the findings. As of June 30, 2012 there was \$55.5 million in findings that CMS had not recommended for closure, but FSSA believes the possible loss contingency for these findings totals \$16.7 million. FSSA management is continuing to work with CMS on a settlement of these findings. It is unknown how much of this loss contingency, if any, will have to be repaid to the federal government.

Construction Commitments

As of June 30, 2012, the Indiana Department of Transportation had outstanding construction commitments totaling \$1.3 billion for road and bridge projects. It is anticipated that these projects will be financed with approximately 3% State funds, 2% local funds, 54% traditional Federal funds, 1% ARRA of 2009 fund, and 40% from the Major Moves Construction Fund.

The Indiana Department of Administration, Public Works Division, had remaining construction commitments totaling \$10.1 million for building and improvement projects of the State's agencies as of June 30, 2012. These projects are to be funded through State appropriations, the State Highway Department Fund, capital projects funds, and federal funds.

The State had \$32.2 million in total commitments for software in development as of June 30, 2012. These commitments are to be funded through federal funds and state dedicated funds.

Encumbrances

Significant encumbrances by major funds and non-major funds in the aggregate as of June 30, 2012

were as follows:

Governmental Funds	Enc	umbrances
General Fund	\$	561,876
ARRA of 2009		28,068
US Department of Transportation		1,052,618
US Department of Health & Human Services		225,644
Non-Major Governmental Funds		1,229,390
Total	\$	3,097,596

C. Other Revenue

Other revenue represents revenue received which cannot accurately be included with any of the other revenue sources. In most cases, the amount of "other revenue" received by a fund is insignificant in comparison with total revenues received.

D. Economic Stabilization Fund

In 1982 the Indiana General Assembly adopted Indiana Code 4-10-18, which established the Counter-Cyclical Revenue and Economic Stabilization Fund ("Rainy Day Fund").

This fund was established to assist in stabilizing revenue during periods of economic recession and is accounted for within the State general fund.

Each year the State Budget Director determines calendar year Adjusted Personal Income (API) for the State and its growth rate over the previous year, using a formula determined by the legislature.

In general, monies are deposited automatically into the Rainy Day Fund if the growth rate in API exceeds 2%; monies are removed automatically from the Rainy Day Fund if API declines by more than 2%. If the balance in the fund at the end of the fiscal year exceeds 7% of total general fund revenues for the same period, the excess is transferred from the Rainy Day Fund to the State General Fund.

Loans can be made from the Rainy Day Fund to local units of government for specific purposes. The Rainy Day Fund cash and investment balance at the end of fiscal year 2012 was \$351.6 million. Total outstanding loans were \$11.6 million, resulting in total assets of \$363.2 million. Because the API increased by more than 2%, \$291.0 million was transferred from the General Fund to the Rainy Day Fund.

E. Employee Retirement Systems and Plans

The State of Indiana sponsors eight public employee retirement systems (PERS) that are included in the State's financial statements. They are reported and administered as described in Note I(A).

<u>Summary of Significant Accounting Policies</u> (<u>Primary government and fiduciary in nature</u> component units)

The accrual basis is used for financial statement reporting purposes. Contributions are recognized as revenues when due, pursuant to formal commitments, as well as statutory or contractual requirements. Throughout the year, investments are maintained on the accounting records at the net asset value per the custodian banks. The custodian banks maintain records of the detailed holdings and accounts that comprise the net asset value. At fiscal year end, the accounting records and financial statements recognize investment assets and liabilities using investment unit trust accounting. Investments of defined benefit plans are reported at fair value. Short-term investments are reported at market value when available, or at cost, approximates fair value.

Securities traded on a national or international exchange are valued at the official closing price at current exchange rates. Collective trust funds' fair values are determined by the fair value per share of the pool's underlying portfolio as provided by the trustee. Mortgages are valued on the basis of future principal and interest payments, and are discounted at prevailing interest rates for similar instruments. Values for limited partnership interests are those estimates most recently provided by the general manager, plus or minus cash flows transacted since the valuation date. Investments that do not have an established market are reported at estimated fair value.

The State sponsors the following defined benefit single-employer plans:

<u>State Police Retirement Fund (Presented as a pension fund)</u>

<u>Plan Description</u> The State Police Retirement Fund (SPRF) is a defined benefit, single-employer PERS, and is administered by the Treasurer of the State of Indiana as Trustee under a Pension Trust Agreement with the Indiana Department of State Police. Indiana Code 10-12-2-2 grants authority to the Department to establish and operate an

actuarially sound pension plan governed by a pension trust. It also authorizes the Department to make annual contributions as necessary to prevent any deterioration in the actuarial status of the trust.

The State Police Retirement Fund does not issue a stand-alone financial report. The SPRF's financial statements are included in the State of Indiana's CAFR as part of the statements presented with fiduciary funds.

<u>Funding Policy</u> The pre-1987 plan required employee contributions of five percent of the salary of a sixth-year trooper. The 1987 plan applies to all officers hired after June 30, 1987. In addition, State police officers hired prior to July 1, 1987 could elect to be covered under this plan if the employee filed an election with the trustee before July 1, 1989. Participants under the 1987 plan contribute six percent of their monthly salary.

Periodic employer contributions to the pension plan are determined on an actuarial basis using the entry age normal cost actuarial method. Normal cost is funded on a current basis. Under the terms of the Trust Agreement, in the event the Department fails to make the minimum contribution for five successive years, the Trust shall terminate and the fund shall be liquidated. The unfunded actuarial accrued liability is being funded over a thirty-year closed period which commenced July 1, 2010. Periodic contributions for both normal cost and the amortization of the unfunded actuarial accrued liability are based on the level dollar of payroll method. The funding policy for normal cost and unfunded actuarial accrued liability should provide sufficient resources to pay employee pension benefits on a timely basis.

<u>Funded Status and Funding Progress</u> As of June 30, 2012, the most recent actuarial valuation date, the plan was 74 percent funded. The actuarial accrued liability for benefits was \$504.8 million, and the actuarial value of assets was \$372.2 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$132.6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$66.1 million, and the ratio of the UAAL to the covered payroll was 201 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan (EG&C) is a single employer defined benefit plan administered by the Board of Trustees of the Indiana Public Retirement System. The retirement fund is for certain employees of the Indiana Department of Natural Resources, the Indiana Alcohol and Tobacco Commission, and any State excise police officer, Indiana state conservation enforcement officer, gaming agent or any gaming control officer who is engaged exclusively in the performance of law enforcement duties.

The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Plan provides retirement, disability, and survivor benefits. Indiana Code 5-10-5.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

<u>Funding Policy</u> The funding policy for the EG&C Plan is in accordance with IC 5-10-5.5-8.5. Members are required by statute to contribute 4 percent of the member's annual salary to the Plan. The employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. During fiscal year 2012, all participating employers were required to contribute 20.75 percent of covered payroll.

<u>Funded Status and Funding Progress</u> As of June 30, 2012, the most recent actuarial valuation date, the plan was 67 percent funded. The actuarial accrued liability for benefits was \$113.3 million, and the actuarial value of assets was \$76.0 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$37.3 million. The covered payroll (annual payroll of active employees covered by the plan) was \$25.8 million, and the ratio of the UAAL to the covered payroll was 145 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement,

presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

<u>Prosecuting Attorneys' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)</u>

Plan Description The Prosecuting Attorneys' Retirement Fund (PARF) is a defined benefit single-employer plan administered by the Board of Trustees of the Indiana Public Retirement System. The Prosecuting Attorneys' Retirement Fund provides retirement, disability, and survivor benefits for individuals who serve as a prosecuting attorney or chief deputy prosecuting attorney; or serve as the executive director or assistant executive director of the Indiana Prosecuting Attorneys Council or as a state-paid deputy prosecuting attorney.

These individuals' salaries are paid from the General Fund of the State of Indiana. Indiana Code 33-39-7 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

<u>Funding Policy</u> Contributions made by or on the behalf of members are not actuarially determined but are set by statute at six percent (6%) of wages. The amount required to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendations of the actuary, is to be appropriated from the State's General Fund.

<u>Funded Status and Funding Progress</u> As of June 30, 2012, the most recent actuarial valuation date, the plan was 49 percent funded. The actuarial accrued liability for benefits was \$56.1 million, and the actuarial value of assets was \$27.5 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$28.6 million. The covered payroll (annual payroll of active employees covered by the plan) was \$21.7 million, and the ratio of the UAAL to the covered payroll was 132 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial

accrued liability for benefits.

<u>Legislators'</u> Retirement System – Legislators' <u>Defined Benefit Plan (Presented as part of INPRS – a fiduciary in nature component unit)</u>

Plan Description The Legislators' Defined Benefit Plan (IC 2-3.5-4), a single-employer defined benefit plan, applies to each member of the Indiana General Assembly who was serving on April 30, 1989 and filed an election under IC 2-3.5-3-1(b). The Legislators' Defined Benefit Plan provides retirement, disability and survivor benefits. plan is administered by the Board of Trustees of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

<u>Funding Policy</u> The amount required by the funding policy to actuarially fund participants' retirement benefits, as determined by the INPRS Board of Trustees on the recommendation of the actuary, is to be appropriated from the State's General Fund.

Funded Status and Funding Progress As of June 30, 2012, the most recent actuarial valuation date. the plan was 75 percent funded. The actuarial accrued liability for benefits was \$4.5 million, and the actuarial value of assets was \$3.4 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.1 million. The benefit formula is service determined based on rather than compensation. The unfunded liability per active participant was \$187,726 as of the most recent actuarial valuation.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

<u>Judges' Retirement System (Presented as part of INPRS – a fiduciary in nature component unit)</u>

<u>Plan Description</u> The Judges' Retirement System (JRS) is a defined benefit single-employer public employee retirement system administered by the Board of Trustees of the Indiana Public Retirement System, and is governed by IC 33-38-6, 33-38-7, and IC 33-38-8. The Judges' Retirement System

provides retirement, disability, and survivor benefits. Coverage is for any person who has served, is serving or shall serve as a regular judge or justice of any of the following courts: Supreme Court of the State of Indiana; Court of Appeals; Circuit Court of a Judicial Circuit; Indiana Tax Court; or county courts including Superior, Criminal, Probate, Juvenile, Municipal and County Courts. system consists of two plans: the 1977 system and the 1985 system. IC 33-38-7 applies to judges who began service before September 1, 1985. IC 33-38-8 applies to judges beginning service after August 31, 1985. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, visiting INPRS' or bν website. www.in.gov/inprs.

<u>Funding Policy</u> Member contributions are established by statute at six percent of total statutory compensation paid by the state of Indiana, deducted from the member's salary and remitted by the Auditor of State. However, no contribution is required and no such amounts shall be paid by the member for more than 22 years of service.

Employer contributions are actuarially determined and approved by the INPRS Board of Trustees and by the Indiana General Assembly as biennial appropriations from the State's General Fund. Indiana Code 33-38-6-17 provides that this appropriation only include sufficient funds to cover the aggregate liability of the fund for benefits to the end of the biennium, on an actuarially funded basis. The statute also provide for remittance of docket fees and court fees. These are considered employer contributions.

<u>Funded Status and Funding Progress</u> As of June 30, 2012, the most recent actuarial valuation date, the plan was 59 percent funded. The actuarial accrued liability for benefits was \$437.9 million, and the actuarial value of assets was \$260.1 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$177.8 million. The covered payroll (annual payroll of active employees covered by the plan) was \$45.1 million, and the ratio of the UAAL to the covered payroll was 394 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statement, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial

accrued liability for benefits.

The State sponsors the following defined benefit agent multiple-employer plan:

<u>Public Employees' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)</u>

Plan Description The Public Employees' Retirement Fund (PERF) is a defined benefit agent multiple-employer plan for units of state and local governments administered by the Indiana Public Retirement System Board of Trustees. provides retirement, disability, and survivor benefits. Indiana Code 5-10.2, 5-10.3, and 5-10.5 governs the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs. At June 30, 2012, the number of participating political subdivisions was 1,121, and there were also 17 State-related participating employers.

Funding Policy The State of Indiana and any political subdivision that elects to participate in the PERF fund is obligated by statute to make contributions to the plan. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due.

Contributions made by or on the behalf of members are not actuarially determined but are set by statute at three percent (3%) of compensation. These contributions are credited to the member's annuity savings account that is a separate benefit from the defined pension benefit. The State is required to contribute for State employees at an actuarially determined rate; during fiscal year 2012, State-related participating employers were required to contribute 8.6% of covered payroll.

<u>Funded Status and Funding Progress</u> Funded status and funding progress information is being disclosed for the State of Indiana employee portion of the plan. The funded status and funding progress information presented is for active and retired assets.

State of Indiana Employees: As of June 30, 2012, the most recent actuarial valuation date, the state employees portion of the plan was 75 percent funded. The actuarial accrued liability for benefits was \$5.5 billion, and the actuarial value of assets was \$4.1 billion, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.4 billion. The covered payroll (annual payroll of active employees covered by the plan) was \$1.6 billion, and the ratio of the

UAAL to the covered payroll was 85 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

<u>Annual Pension Cost and Net Pension Obligation</u> The annual pension cost and net pension obligations, the significant actuarial assumptions, and three-year historical trend information of the single and agent multiple employer defined benefit plans are as follows:

	Primary Government			iduciary in Natu	re Component U	nit	
							TRF - Pre-1996
	SPRF	PERF -State	ECRF	JRS	PARF	LRS	Accoun
Annual Pension Cost and Net Pension Obl	igation (Asset)						
Annual required contribution	\$ 14,517.0	\$ 183,389.3	\$ 5,532.4	\$ 19,664.4	\$ 2,037.0	\$ 113.1	\$ 866,207.0
Interest on net pension obligation	1,147.3	404.1	(179.5)	(1,960.8)	538.9	(2.7)	82,463.0
Adjustment to annual required contribution	(1,334.9)	(465.2)	206.6	2,257.3	(620.3)	3.1	(94,935.0
Annual pension cost	14,329.4	183,328.2	5,559.5	19,961.0	1,955.6	113.5	853,735.0
Contributions made	(12,365.9)	(138,327.5)	(5,053.1)	(18,896.2)	(1,838.9)	(113.1)	(764,423.0
Increase (decrease) in net pension obligation	1,963.5	45,000.7	506.4	1,064.8	116.6	0.4	89,312.0
Net pension obligation, beginning of year	16,389.9	5,772.7	(2,564.0)	(28,011.3)	7,697.9	(38.1)	1,178,044.0
Net pension obligation, end of year	\$ 18,353.4	\$ 50,773.4	\$ (2,057.6)	\$ (26,946.5)	\$ 7,814.6	\$ (37.7)	\$ 1,267,356.0
Significant Actuarial Accumptions							
Significant Actuarial Assumptions Investment rate of return	7.00%	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Projected future salary increases:		0.75%		0.75%	0.75%	0.75%	
Total	3.50 - 9.00%	3.25 - 4.50%	3.25%	4.00%	4.00%	3.00%	3.00 - 12.50%
Attributed to inflation	3.5%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Cost of living adjustments	N/A	1.00%	1.00%	4.00%	N/A	1.00%	1.00%
Contribution rates:							
				Appropriation	Appropriation	Flat Dollar	
State	25.70%	8.20%	20.75%	60.10%	11.40%	Amount	* Pay-As-You-G
Plan members	5.00% - 6.00%	3.00%	4.00%	6.00%	6.00%	0.00%	3.00%
Actuarial valuation date	7/1/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012	6/30/2012
Actuarial cost method	entry age	entry age	entry age	entry age	entry age	traditional	entry age
	normal cost	normal cost	normal cost	normal cost	normal cost	unit credit	normal cos
Amortization method	level dollar	level dollar	level dollar	level dollar	level dollar	level dollar	level dollar
Amortization period	30 years	30 years	30 years	30 years	30 years	30 years	30 years
Amortization period (from date)	7/1/2010	7/1/2008	7/1/2007	7/1/2006	7/1/2007	7/1/1992	N/A
Amortization period (open or closed)	closed	closed	closed	closed	closed	closed	closed
Asset valuation method	smoothed basis	4-year	4-year	4-year	4-year	4-year	4-yea
		smoothed	smoothed	smoothed	smoothed	smoothed	smoothed
		market value	market value	market value	market value	market value	market value
		with 20%	with 20%	with 20%	with 20%	with 20%	with 20%
		corridor	corridor	corridor	corridor	corridor	corrido
Historical Trend Information							
Year ended June 30, 2012							
Annual pension cost (APC)	\$ 14,329.4	\$ 183,328.2	\$ 5,559.5	\$ 19,961.0	\$ 1,955.6	\$ 113.5	\$ 853,735.0
Percentage of APC contributed	86.3%	75.5%	90.9%	94.7%	94.0%	99.6%	89.5%
Net pension obligation (asset)	\$ 18,353.4	\$ 50,773.4	\$ (2,057.6)	\$ (26,946.5)	\$ 7,814.6	\$ (37.7)	\$ 1,267,356.0
Year ended June 30, 2011							
Annual pension cost (APC)	\$ 12,121.4	\$ 176,881.5	\$ 5,206.5	\$ 19,206.5	\$ 1,896.3	\$ 114.7	\$ 883,459.0
Percentage of APC contributed	78.0%	65.1%	99.8%	100.0%	9.0%	0.0%	84.8%
Net pension obligation (asset)	\$ 16,389.9	\$ 5,772.7	\$ (2,564.0)	\$ (28,011.3)	\$ 7,697.9	\$ (38.1)	\$ 1,178,044.0
Year ended June 30, 2010 Annual pension cost (APC)	\$ 14,117.4	\$ 118,839.0	\$ 5,263.1	\$ 16,409.8	\$ 1,608.7	\$ 74.5	\$ 841,500.0
, , ,	67.1%	93.9%	99.9%	113.5%	10.6%	0.0%	86.5%
Percentage of APC contributed							
Percentage of APC contributed Net pension obligation (asset)	\$ 13,718.2	\$ (55,876.6)	\$ (2,573.9)	\$ (28,017.9)	\$ 5,971.6	\$ (152.8)	\$ 1,043,563.0

SPRF - State Police Retirement Fund

PERF - Public Employees' Retirement Fund (Administered by the INPRS Board of Trustees)

ECRF - State Excise Police, Garning Agent, Garning Control Officer, and Conservation Enforcement Officers' Retirement Plan (Administered by the INPRS Board of Trustees)

JRS - Judges' Retirement System (Administered by the INPRS Board of Trustees)

PARF - Prosecuting Attorneys' Retirement Fund (Administered by the INPRS Board of Trustees)

LRS - Legislators' Retirement System (Administered by the INPRS Board of Trustees)

TRF - Teachers' Retirement Fund (Administered by the INPRS Board of Trustees)

N/A - Not Applicable

^{* - \$138,300} based on June 30, 2012 actuarial valuation

The State sponsors the following cost-sharing multiple-employer plans:

State Teachers' Retirement Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The State Teachers' Retirement Fund (TRF), is a defined benefit, multiple-employer cost-sharing PERS, administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 5-10.2, IC 5-10.4, and IC 5-10.5 govern the requirements of the Fund. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employers was 367.

<u>Funding Policy</u> Each member is required to contribute 3% of his/her compensation to the plan. The Indiana State Teachers' Retirement Fund is funded on a "pay as you go" basis for employees hired prior to July 1, 1995, and who have maintained continuous employment with the same school corporation or covered institution since that date (Pre-1996 Account). State appropriations are made for the amount of estimated pension benefit payouts for each fiscal year. If the actual pension benefit payout for the fiscal year exceeds the amount appropriated, the difference is paid from the Pension Stabilization Fund.

For employees hired on or after July 1, 1995; or hired before July 1, 1995, and prior to June 30, 2005, were either hired by another school corporation or institution covered by the Fund or were re-hired by a covered prior employer (1996 Account); the employer contribution rate is actuarially determined. The required contributions are determined by the INPRS Board of Trustees based on actuarial investigation and valuation. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. During fiscal year 2012, all participating employers in the TRF 1996 account were required to contribute 7.5% of covered payroll.

As of June 30, 2012, TRF was 43% funded. Members in the Pre-1996 Account are funded on a "pay as you go" method for the employer portion of

the pension and members in the 1996 Account are funded with employer contributions as they work. TRF accounts for these two classes of members as "Pre-1996 Account" and "1996 Account", respectively. The Pre-1996 Account is 30% funded and the 1996 Account is 91% funded.

The funded ratio of the Fund has decreased from 45% at June 30, 2004, to the ratio of 43% at June 30, 2012. The actuarial value of the Fund's assets as of the June 30, 2011 valuation was \$8.9 billion and the actuarial accrued liability was \$20.8 billion. The difference is the Fund's unfunded actuarial accrued liability of \$11.9 billion. The annual covered payroll as of the June 30, 2012, actuarial valuation was \$4.2 billion and the ratio of the unfunded actuarial liability to the annual covered payroll was 282%.

1977 Police Officers' and Firefighters' Pension and Disability Fund (Presented as part of INPRS – a fiduciary in nature component unit)

Plan Description The 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977) Fund) is a defined benefit, multiple employer cost sharing public employees retirement system administered by the Indiana Public Retirement System Board of Trustees. Indiana Code 36-8-8 governs the requirements of the Fund that provides retirement, disability, and survivor benefits. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

At June 30, 2012, the number of participating employer units totaled 162 (which includes 257 police and fire departments).

Funding Policy A participant is required by statute to contribute six percent of a first class officer's or firefighter's salary for the term of their employment Employer contributions are up to 32 years. determined actuarially and during fiscal year 2012, all participating employers were required to contribute 19.5% during the period of July 1 -December 31, 2011 and 19.7% during the period of January 1 - June 30, 2012 of the salary of a firstclass officer or firefighter. The funding policy mandated by statute requires quarterly remittances of member and employer contributions based on percentages of locally established estimated salary rates, rather than actual payroll.

The annual required contributions, percentage contributed, and three-year historical trend information, for the cost sharing, multiple-employer plans are as follows:

	Dis	Discretely Presented Component Units						
		STRF PFPF						
<u>Historical Trend Information</u>								
Year ended June 30, 2012								
Annual required contribution	\$	866,207	\$	141,988				
Percentage contributed		88%		96%				
Employer contribution	\$	764,423	\$	135,605				
Year ended June 30, 2011								
Annual required contribution	\$	894,507	\$	133,903				
Percentage contributed		84%		100%				
Employer contribution	\$	748,978	\$	133,726				
Year ended June 30, 2010								
Annual required contribution	\$	850,493	\$	126,558				
Percentage contributed		86%		103%				
Employer contribution	\$	727,766	\$	130,775				
STRF - State Teachers' Retirement	Fund - Pre-199	6 Account						
PFPF - 1977 Police Officers and Fire	efighters' Retire	ement Fund (Adm	inistered	by PERF)				

The State sponsors the following defined contribution plan:

<u>Legislators' Retirement System – Legislators'</u> <u>Defined Contribution Plan (Presented as part of INPRS – a fiduciary in nature component unit)</u>

Plan Description The Legislators' Defined Contribution Plan (IC 2-3.5-5), a single employer defined contribution plan applies to each member of the General Assembly who was serving April 30, 1989 and files an election under IC 2-3.5-3-1(b), and each member of the General Assembly who is elected or appointed after April 30, 1989. The plan is administered by the Board of Trustees' of the Indiana Public Retirement System. The Indiana Public Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole. That report may be obtained by writing the Indiana Public Retirement System, One North Capitol, Suite 001, Indianapolis, IN 46204, by calling 888-526-1687, or by visiting INPRS' website, www.in.gov/inprs.

<u>Funding Policy</u> For the Legislators' Defined Contribution Plan, each participant is required to contribute 5 percent of annual salary. In addition, the state of Indiana is required to contribute a percentage of the member's annual salary on behalf of the participant as determined by INPRS Board of Trustees and confirmed by the State Budget Agency each year. Effective January 1, 2012 the rate was established at 11.6 percent.

F. Other Postemployment Benefits

Defined Benefit Plans

Plan Descriptions The State of Indiana sponsors and contributes to four single-employer defined benefit healthcare plans: State Personnel Plan (SPP); Legislature Plan (LP); Indiana State Police Plan (ISPP): and the Conservation and Excise Police Plan (CEPP). The SPP and LP are administered by the State Personnel Department. The Indiana State Police administer the ISPP. The CEPP is administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee. All four plans provide medical plan health care benefits to eligible State employee retirees and beneficiaries. The medical benefits provided to retirees are the same benefit options afforded active employees. provisions for each plan are established and may be amended by Indiana Code 5-10-8 et seg.

Separate financial reports are not issued for these plans.

Funding Policy and Annual OPEB Cost contribution funding policy for each of the four plans is on a pay-as-you-go cash basis. However, trust funds as authorized by the Indiana General Assembly were created during the last few years to start pre-funding the SPP, ISPP, and CEPP plans. of Indiana's State annual postemployment benefit (OPEB) cost (expense) for each plan is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The State of Indiana's annual OPEB cost for the current year and the related information for each plan are as follows:

	State Personnel Healthcare Plan	Legislature's Healthcare Plan	Indiana State Police Healthcare Plan	Conservation and Excise Police Health Care Plan
Contribution rates:				
State of Indiana	Pay-as-you-go	Pay-as-you-go	Pay-as-you-go	Pay-as-you-go
Plan members (monthly premium)	See next chart	See next chart	See next chart	See next chart
Annual required contribution	\$ 2,964	\$ 815	\$ 27,794	\$ 3,675
Interest on net OPEB obligation	223	36	5,309	590
Amortization adjustment to ARC	(257)	(50)	(6,767)	(804)
Annual OPEB Cost	2,930	801	26,336	3,461
Contributions made	(33,849)	(487)	(18,627)	(6,891)
Change in net OPEB obligation	(30,919)	314	7,709	(3,430)
Net OPEB obligation - beginning of year	3,191	806	101,131	13,101
Net OPEB obligation - end of year	\$ (27,728)	\$ 1,120	\$ 108,840	\$ 9,671

The plan administrators (see plan descriptions above) establish the contribution requirements of plan members. Plan members (retirees and eligible dependents) who participate in these healthcare plans must pay the full 2012 monthly premiums (except for grandfathered LP current retirees) as shown in the following chart.

	Monthly Premium
State Personnel Healthcare Plan (SP) and	
Legislature's Healthcare Plan (LP)	
Consumer Driven Health Plan #1	
Single (Non-Tobacco)	\$ 380.38
Family (Non-Tobacco)	1,143.48
Consumer Driven Health Plan #2	
Single (Non-Tobacco)	502.19
Family (Non-Tobacco)	1,456.39
Traditional PPO	
Single (Non-Tobacco)	808.73
Family (Non-Tobacco)	2,272.40
Indiana State Police Healthcare Plan (ISPP)	
Basic Plan - Medical Only	
Retiree Only (Pre-Medicare)	369.14
Retiree Plus One Dependent	
(Pre-Medicare)	474.80
Retiree Only (Post-Medicare)	136.84
Retiree Plus One Dependent	
(Post-Medicare)	164.74
Optional Plan - Medical, Dental, & Vision	
Retiree Only (Pre-Medicare)	386.42
Retiree Plus One Dependent	
(Pre-Medicare)	463.15
Retiree Only (Post-Medicare)	140.46
Retiree Plus One Dependent	
(Post-Medicare)	172.23
Conservation and Excise Police Health Care	
Plan (CEPP)	
Single - Under Age 60 (Pre-Medicare)	320.00
Family - Under Age 60 (Pre-Medicare)	561.00
Single - Age 60 -64 (Pre-Medicare)	213.00
Family - Age 60-64 (Pre-Medicare)	320.00
Single (Post-Medicare)	128.00
Family (Post-Medicare)	183.00

The State of Indiana's annual OPEB cost, the percentage of annual OPEB cost contributed, and the net OPEB obligation for June 30, 2010 through

June 30, 2012 for each of the plans were as follows:

	Year Ended	Annual OPEB Cost		Percentage of OPEB Cost Contributed		et OPEB bligation
	6/30/2012	\$	2,930	1155.1%	\$	(27,728)
State Personnel Healthcare Plan	6/30/2011	•	4,499	376.1%	•	3,191
	6/30/2010		6,105	31.3%		15,615
	6/30/2012	\$	802	60.9%	\$	1,120
Legislature's Healthcare Plan	6/30/2011		551	64.0%		806
	6/30/2010		512	61.1%		608
	6/30/2012	\$	26,336	70.7%	\$	108,840
Indiana State Police Healthcare Plan	6/30/2011		28,915	47.7%		101,131
	6/30/2010		41,224	21.9%		86,003
	6/30/2012	\$	3,460	199.1%	\$	9,671
Conservation and Excise Police	6/30/2011		4,257	31.4%		13,101
Health Care Plan	6/30/2010		5,271	24.7%		10,180

<u>Funded Status and Funding Progress</u> The funded status of the plans as of June 30, 2012, was as follows:

	 e Personnel Ithcare Plan	·	islature's hcare Plan	 iana State Police thcare Plan	Exc	rvation and ise Police n Care Plan
Actuarial accrued liability (a)	\$ 36,643	\$	11,956	\$ 291,148	\$	41,804
Actuarial value of plan assets (b)	44,008		-	17,033		5,773
Unfunded actuarial accrued liability	 			 		
(funding excess) (a) - (b)	\$ (7,365)	\$	11,956	\$ 274,115	\$	36,031
Funded ratio (b)/(a)	120.1%		0.0%	5.9%		13.8%
Covered payroll (c)	\$ 1,166,823	\$	1,787	\$ 87,040	\$	12,600
Unfunded actuarial accrued liability (funding excess) as a percentage of						
covered payroll ([(a)-(b)]/(c))	-0.6%		669.1%	314.9%		286.0%

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State has elected to use the actuarial results for the period ending on June 30, 2011 for the period ending June 30, 2012.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as

Significant methods and assumptions were as follows:

required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

	State Personnel	Legislature's	Indiana State Police	Conservation and Excise Police Health
	Healthcare Plan	Healthcare Plan	Healthcare Plan	Care Plan
Actuarial valuation date	6/30/2012	6/30/2012	6/30/2012	6/30/2012
	Projected unit	Projected unit	Projected unit	Projected unit
Actuarial cost method	credit	credit	credit	credit
	Level dollar	Level dollar	Level dollar	Level dollar
Amortization method	amount, open	amount, open	amount, open	amount, oper
Remaining amortization period	30 years	30 years	30 years	30 years
	Market Value of		Market Value of	Market Value
Asset valuation method	Assets	N/A	Assets	of Assets
Actuarial assumptions:				
Inflation rate	3.0%	3.0%	3.0%	3.0%
Investment rate of return	7.0%	4.5%	5.3%	4.5%
Projected salary increases	4.0%	4.0%	4.0%	4.0%
•		9.2% pre-65 &	9.2% pre-65 &	9.2% pre-65 8
Healthcare inflation rate	9.2%	10.0% post-65	10.0% post-65	10.0% post-6

GASB 45 regulations permit employers to use the most recent available actuarial information up to two years prior to the current period. Accordingly, the State elected to use the actuarial results for the period ending June 30, 2011 for the period ending June 30, 2012. There have been no material changes in the retiree health benefits or contribution requirements from the most recent available actuarial valuation for the period ending June 30, 2010 except for the pre-funding of retiree health benefits for CEPP, ISPP and SPP. However, the healthcare inflation rates and the per capita costs were updated for the current year valuation.

Defined Contribution Plan

Plan Description The State of Indiana sponsors one single employer defined contribution OPEB plan established as a trust fund, the Retiree Health Benefit Trust Fund, in IC 5-10-8-8.5. The State established this trust fund to provide funding for the retiree health benefit plan developed under IC 5-10-8.5. The plan is a benefit to employees who retire and are eligible for and have received a normal, unreduced or disability retirement benefit (as determined by statutes and codes governing a State public employee retirement fund). Qualified retirees of the State are eligible to receive retirement medical benefits from this Plan. Retirees' and/or covered dependents' qualifying health insurance and medical costs are eligible for reimbursement from their reimbursement account, subject to Plan conditions and limitations.

Plan Provisions Benefit provisions for this plan are established or may be amended by the State legislature. The State Budget Agency of the State of Indiana is the administrator of the plan pursuant to Indiana Code 5-10-8-8.5. The plan establishes a retirement medical benefits account for elected officers, appointed officers, and most employees of the executive, legislative, and judicial branches of state government to pay for participants' medical insurance after retirement. Legislation passed by the 2012 Indiana General Assembly removed from eligibility in the DC plan all Conservation Officers, all Excise Officers, and employees of the Indiana State Police who did not previously waive coverage under the agency's DB plan. Benefits are entitled to be received from this account for a participant who: a) is eligible for and has applied to receive a normal, unreduced or disability retirement benefit under the Public Employees' Retirement Fund; or b) has completed at least 10 years of service as an elected or appointed officer; or c) has completed at least 15 years of service with the state for an employee. A surviving spouse or IRS dependent of

a retired participant is allowed to receive the benefit from this account. Amounts credited to a retired participant are forfeited if the participant dies without a surviving spouse or IRS dependent.

The trust meets the requirements of a qualified OPEB trust. The trust is qualified under section 115 of the Internal Revenue Code.

<u>Contributions</u> The State is required to make annual contributions to the account based on the following schedule:

Employee's Age	Annual State Contributions
Less than 30	\$500
At least 30, but less than 40	\$800
At least 40, but less than 50	\$1,100
At least 50	\$1,400

An additional bonus contribution is to be made upon a participant's retirement with normal unreduced benefits if the retirement occurs between July 1, 2007 and July 1, 2017, and the retiree on the last day of service has completed at least 15 years of service or 10 years of service as an elected or appointed officer. The additional bonus contribution amount is one thousand dollars (\$1,000) multiplied by the participant's years of service (rounded down to the nearest whole year).

At June 30, 2012, the plan participants consisted of:

Description	Number
Active participants with accounts,	\$27,816
not yet retired	
Retired participants with	4,344
accounts	
Total	\$32,160

At June 30, 2012, plan participants' retirement medical plan account balances totaled \$225.3 million which consisted of \$133.0 million in unretired active participants' accounts and \$92.3 million in retired participants' accounts.

This plan is a defined contribution individual account for GASB 45 purposes. The employer subsidy is defined in terms of an annual contribution to an individual account. Plan assets are maintained in the Retiree Health Benefit Trust Fund created by the State as a dedicated trust fund.

The trust fund consists of cigarette tax revenues deposited in the fund under IC 6-7-1-28.1(7) and other appropriations, revenues, or transfers to the trust fund under IC 4-12-1. Cigarette tax revenues to the fund were suspended effective July 1, 2011 and are to resume on July 1, 2014. The plan benefits satisfy the condition of being a defined contribution OPEB benefit and by definition, there is no unfunded liability.

The annual required contribution for the fiscal year ending June 30, 2012 is \$34.4 million with \$22.4 million being contributed by state agencies that are funded by federal or dedicated funds for their portion of funding and the remainder coming from the accumulated General Fund balance held by the trust. The retiree contribution includes the bonus contributions of \$1,000 per year of service to employees retiring after July 1, 2007 who also met certain minimum age and service requirements.

G. Pollution Remediation Obligations

Nature and source of pollution remediation obligations: Four state agencies have identified themselves as responsible or potentially responsible parties to remediate fifty-five pollution sites pursuant to the State's implementation of GASB 49, Accounting and Financial Reporting for Pollution Remediation Obligations effective July 1, 2008. Obligating events for the cleanup of these sites include the federal Superfund law, being named by a regulator to remediate hazardous wastes and contamination, violation of the Resource Recovery and Conservation Act, being named in a lawsuit, and voluntarily assuming responsibility because of imminent threats to human health and the environment.

Amount of the estimated liability, methods and assumptions used for the estimate, and the potential for changes: The State's total estimated liability is \$46.0 million of which \$7.3 million is estimated to be payable within one year and \$38.7 million estimated to be payable in more than one vear. State agencies calculated their estimated liabilities using various approaches including existing agreements, contractor bids/surveys, records of decisions from regulators, matching requirements under the Superfund law, previous actual costs to cleanup similar sites, investigation activities, well known and recognized estimation methods, and through the sampling and knowing the size and volume of existing contamination at a Superfund site estimated liabilities also applied a rolling thirty year liability as this was the number of years determined to be reasonably The estimated liabilities of state estimable.

agencies are subject to annual review and adjustment for changes in agreements, laws, regulations, court decisions, price increases or decreases for goods and services used in cleanup, and other relevant changes that come to light.

Estimated recoveries reducing the liability: The estimated recoveries total \$18.2 million. Of this total, \$0.3 million is unrealizable or has not yet been realized and has been applied to reduce the State's total estimated liability. Estimated recoveries include the proceeds from the sale of stock from a bankruptcy court settlement, coverage of allowable costs by the State's Excess Liability Trust Fund (ELTF), and credits received for work performed on Superfund sites. The ELTF state law states that if insufficient funds exist to pay claims neither the State nor the Fund are liable for unpaid claims. The State recognized \$3.8 million of program revenue for four sites whose realized recoveries exceeded the pollution remediation liability.

REQUIRED SUPPLEMENTARY INFORMATION



Schedule of Funding Progress Employee Retirement Systems and Plans

(amounts expressed in thousands)	Primary Government			Fiduciary in Nature	Component Unit-		
	SPRF	PERF - State	EGC	JRS	PARF	LRS	TRF - Pre- 1996 Account
Valuation Date: July 1, 2012 Actuarial value of assets Actuarial accrued liability (AAL) Excess of assets over (unfunded) AAL Funded ratio Covered payroll Excess (unfunded) AAL as a percentage of covered payroll	\$ 372,177 504,814 (132,637) 74% 66,109	\$ 4,141,524 5,542,414 (1,400,890) 75% 1,648,023	\$ 76,007 113,283 (37,276) 67% 25,752	\$ 260,096 437,854 (177,758) 59% 45,138	\$ 27,501 56,080 (28,579) 49% 21,705	\$ 3,377 4,503 (1,126) 75% *	\$ 4,978,107 16,522,015 (11,543,908) 30% 1,637,066
Valuation Date: July 1, 2011 Actuarial value of assets Actuarial accrued liability (AAL) Excess of assets over (unfunded) AAL Funded ratio Covered payroll Excess (unfunded) AAL as a percentage of covered payroll	\$ 361,457 470,852 (109,395) 77% 64,948 -168%	\$ 4,158,786 ** 5,264,131 ** (1,105,345) 79% ** 1,641,686 -67%	\$ 72,599 101,534 (28,935) 72% 24,028 -120%	\$ 248,623 400,274 (151,651) 62% 45,764	\$ 25,651 53,252 (27,601) 48% 18,082 -153%	\$ 3,634 4,621 (987) 79%	\$ 5,227,402 16,318,404 (11,091,002) 32% 1,762,750 -629%
Valuation Date: July 1, 2010 Actuarial value of assets Actuarial accrued liability (AAL) Excess of assets over (unfunded) AAL Funded ratio Covered payroll Excess (unfunded) AAL as a percentage of covered payroll	\$ 363,487 447,064 (83,577) 81% 66,603	\$ 4,374,385 *** 5,248,751 *** (874,366) 83% *** 1,730,480 -51%	\$ 70,327 97,862 (27,535) 72% 26,709	\$ 242,143 364,123 (121,980) 67% 36,722	\$ 26,166 49,174 (23,008) 53% 21,016 -109%	\$ 4,075 4,909 (834) 83% *	\$ 5,382,410 16,282,066 (10,899,656) 33% 1,865,102 -584%
Valuation Date: July 1, 2009 Actuarial value of assets Actuarial accrued liability (AAL) Excess of assets over (unfunded) AAL Funded ratio Covered payroll Excess (unfunded) AAL as a percentage of covered payroll	\$ 356,056 453,688 (97,632) 78% 68,283	\$ 4,548,408 *** 4,869,898 *** (321,490) 93% ** 1,749,781	\$ 68,170 89,296 (21,126) 76% 25,238	\$ 240,954 330,551 (89,597) 73% 36,196	\$ 26,467 44,632 (18,165) 59% 20,782	\$ 4,730 5,087 (357) 93%	\$ 5,109,086 16,027,093 (10,918,007) 32% 2,030,484 -538%

SPRF - State Police Retirement Fund (Administered by the Treasurer of the State of Indiana)

PERF - Public Employees' Retirement Fund (Administered by the INPRS Board of Trustees)
EGC - Excise Police, Gaming Agent and Conservation Enforcement Officers' Retirement Fund (Administered by the INPRS Board of Trustees)
JRS - Judges' Retirement System (Administered by the INPRS Board of Trustees)

PARF - Prosecuting Attorneys' Retirement Fund (Administered by the INPRS Board of Trustees)

LRS - Legislators' Retirement System (Administered by the INPRS Board of Trustees)

TRF - Teachers' Retirement Fund (Administered by the INPRS Board of Trustees)

^{*} The benefit formula is determined based on service rather than compensation. July 1, 2012: The unfunded liability is expressed per active participant and there were 6 active participants. The unfunded liability per active participant was \$187,726; July 1, 2011: The unfunded liability is expressed per active participant and there were 7 active participants. The unfunded liability per active participant was \$141,021; July 1, 2010: The unfunded liability is expressed per active participant and there were 20 active participants. The unfunded liability per active participant was \$41,702; July 1, 2009: The unfunded liability is expressed per active participant and there were 33 active participants. The unfunded liability per active participant was \$10,817.

** Corrected PERF - State data for 2009 through 2011.

Schedule of Funding Progress Other Postemployment Benefits

(amounts expressed in thousands)

						UAAL as a
		Actuarial				Percentage of
Actuarial	Actuarial	Accrued				Covered
Valuation	Value of	Liability (AAL)	AAL (UAAL)	Funded Ratio	Covered Payroll	Payroll ((b-
Date	Assets (a)	(b)	(b-a)	(a/b)	(c)	a)/c)
State Personne	el Healthcare Pla	ın	. '			
6/30/2012	\$ 44,008	\$ 36,643	\$ (7,365)	120.1%	\$ 1,166,823	-0.6%
6/30/2011	14,007	37,733	23,726	37.1%	1,187,028	2.0%
6/30/2010	-	51,306	51,306	0.0%	1,251,207	4.1%
Legislature's H	lealthcare Plan					
6/30/2012	-	11,956	11,956	0.0%	1,787	669.1%
6/30/2011	-	9,092	9,092	0.0%	1,696	536.1%
6/30/2010	-	8,402	8,402	0.0%	1,979	424.6%
Indiana State P	olice Healthcare	e Plan				
6/30/2012	17,033	291,148	274,115	5.9%	87,040	314.9%
6/30/2011	5,280	306,132	300,852	1.7%	86,192	349.0%
6/30/2010	-	407,846	407,846	0.0%	N/A	N/A
Conservation a	and Excise Polic	e Healthcare Pla	an			
6/30/2012	5,773	41,804	36,031	13.8%	12,600	286.0%
6/30/2011	-	49,510	49,510	0.0%	12,900	383.8%
6/30/2010	-	57,305	57,305	0.0%	14,800	387.2%

	enefit Trust J		Percentage	Contributed	100.0%	100.0%	100.0%
US.	Retiree Health Benefit Trust Fund	Annual	Required	Contribution	34,400	52,075	55,502
	Œ			ı	8		
	and Excise		Percentage	Contributed	187.5%	30.2%	24.3%
Suc S	Conservation and Excise Police Healthcare Plan	Annual	Required	Contribution	3,675	4,423	5,373
ıtio Fit		l		l	8		
Schedule of Employer Contributions Other Postemployment Benefits (amounts expressed in thousands)	e Police e Plan		Percentage	Contributed	%0'.29	45.7%	21.4%
	Indiana State Police Healthcare Plan	Annual	Required	Contribution	27,794	30,155	42,106
F E Ste					↔		
hedule of Other Po	lealthcare Plan		Percentage	Contributed	29.9%	62.8%	%6.09
S	Legislature's He	Annual	Required	Contribution	\$ 815	561	519
	_] i	•			•	
	sonnel re Plan		Percentage	Contributed	1141.9%	362.8%	30.4%
	State Personnel Healthcare Plan	Annual	Required	Contribution	2,964	4,664	6,292
		1	_		↔		_
		Year	Ended	June 30	2012	2011	2010

Budgetary Information

The Governor submits a budget biennially to be adopted by the General Assembly for the ensuing two-year period. The budget covers the general fund and most special revenue funds, but excludes the Armory Board and the Recreation funds at State institutions. The General Assembly enacts the budget through passage of specific appropriations, the sum of which may not exceed estimated revenues. Appropriations for programs funded from special revenue funds may allow expenditures in excess of original appropriations to the extent that revenues collected exceed estimated revenues.

The original budget is composed of the budget bill and continuing appropriations. The budget bill is enacted as the Appropriations Act that the Governor may veto, subject to legislative override. Continuing appropriations report budgeted expenditures as equal to the amount of revenues received during the year plus any balances carried forward from the previous year as determined by statute. Except as specifically provided by statute, appropriations or any part thereof remaining unexpended and unencumbered at the close of any fiscal year will lapse and be returned to the fund from which it was appropriated.

The final budget is composed of budgeted amounts as adopted and as amended by supplemental appropriations or appropriation transfers that were necessary during the current year. The State Board of Finance, which consists of the Governor, Auditor of State and Treasurer of State, is empowered to transfer appropriations from one appropriation, fund, or agency of the State to another, with the exception of trust funds. The State Budget Agency may transfer, assign, and reassign almost any appropriation, except those restricted by law, but only when the uses and purposes of the funds concur and the transfers are within the same agency of the state to which the appropriation was originally made. Excess general fund revenue is used to cover non-budgeted recurring expenditures and overdrafts of budgeted amounts at the end of the current year. Capital appropriations are initially posted to general government. As projects are approved by the State Budget Committee the appropriations are transferred to the function of government from which they are disbursed. In addition, expenditures under many federal grants are required to be spent before they are reimbursed by the federal government. These actions are considered supplemental appropriations; therefore, expenditures do not exceed appropriations for individual funds.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the fund level by the State Budget Agency. When budgets are submitted for each fund, certain recurring expenditures are not budgeted (medical service payments, tort claims) according to instructions from the State Budget Agency to the various agencies. The Budget Agency monitors all funds regularly in addition to monitoring excess general fund revenue that will be available at the end of the fiscal year to cover the non-budgeted, recurring expenditures.

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012
(amounts expressed in thousands)

			Gener	al Fund	d				
		Budge			Actual		ariance to nal Budget		
		Original	Final		Actual		iai Buuget		
Revenues:									
Taxes:									
Income	\$	5,460,010	\$ 5,460,010	\$	5,676,044	\$	216,034		
Sales		6,517,700	6,517,700		6,624,340		106,640		
Gaming		706,600	706,600		88,375		(618,225)		
Unemployment		-	-		-		-		
Inheritance		145,000	145,000		175,954		30,954		
Alcohol and tobacco		285,200	285,200		296,561		11,361		
Insurance		177,200	177,200		203,123		25,923		
Other		296,418	296,418		222,320		(74,098)		
Total taxes		13,588,128	13,588,128		13,286,717		(301,411)		
Current service charges		147,464	147,464		215,301		67,837		
Investment income		25,000	25,000		15,073		(9,927)		
Sales/rents		615	615		5,503		4,888		
Grants		-	-		12,025		12,025		
Other		128,264	128,264		84,576	_	(43,688)		
Total revenues		13,889,471	13,889,471		13,619,195		(270,276)		
Expenditures:									
Current:									
General government		1,140,503	1,874,777		1,122,190		752,587		
Public safety		783,513	803,236		677,927		125,309		
Health		42,216	52,632		42,619		10,013		
Welfare		3,375,987	3,959,156		592,959		3,366,197		
Conservation, culture and development		109,466	149,094		61,474		87,620		
Education		8,749,854	8,711,346		8,686,898		24,448		
Transportation		43,566	44,725		1,467		43,258		
Total expenditures		14,245,105	15,594,966		11,185,534		4,409,432		
Excess of revenues over (under) expenditures		(355,634)	(1,705,495)		2,433,661		(4,139,156)		
Other financing sources (uses):									
Total other financing sources (uses)		(1,715,446)	(1,715,446)		(1,715,446)				
Net change in fund balances	\$	(2,071,080)	\$ (3,420,941)		718,215	\$	4,139,156		
Fund balances July 1, as restated					1,912,196				
Fund balances June 30				\$	2,630,411				

Publi	c Welfare-Medica	aid Assistance	Major Moves Construction Fund						
Budget		Variance to Actual Final Budget			dget	Actual	Variance to Final Budget		
 Original	Final	Actual	Final Budget	Original	Final	Actual	Fillal Buuget		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	_	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-							-		
116,137	116,137	677,313	561,176	-	-	-	-		
-	-	-	-	156,980	156,980	59,144	(97,836)		
- 4,441,972	- 4,441,972	4,573,095	131,123	-	-	-	-		
4	4	20,552	20,548						
4,558,113	4,558,113	5,270,960	712,847	156,980	156,980	59,144	(97,836)		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
_	9,759,273	6,618,232	3,141,041	_	-	-	_		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
				530,000	585,306	41,964	543,342		
	9,759,273	6,618,232	3,141,041	530,000	585,306	41,964	543,342		
4,558,113	(5,201,160)	(1,347,272)	(3,853,888)	(373,020)	(428,326)	17,180	(445,506)		
1,806,337	1,806,337	1,806,337		(543,342)	(543,342)	(543,342)			
\$ 6,364,450	\$ (3,394,823)	459,065	\$ 3,853,888	\$ (916,362)	\$ (971,668)	(526,162)	\$ 445,506		
		119,947				1,702,894			
		\$ 579,012				\$ 1,176,732			

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012

	ARRA of 2009 Fund								
		lget	Actual	Variance to Final Budget					
	Original	Final							
Revenues:									
Taxes:	•	•	•	•					
Income	\$ -	\$ -	\$ -	\$ -					
Sales	-	-	-	-					
Gaming	-	-	-	-					
Unemployment Inheritance	1	1	58	57					
Alcohol and tobacco	-	-	-	-					
Insurance	-	-	-	-					
Other		_	_						
Total taxes	1	1	58	57					
Current service charges	252	252	-	(252)					
Investment income	202	232		(232)					
Sales/rents	_	_	_	_					
Grants	1,180,443	1,180,443	337,400	(843,043)					
Other	-	-	1	1					
Total revenues	1,180,696	1,180,696	337,459	(843,237)					
Expenditures:									
Current:									
General government	1,039	114,757	86,080	28,677					
Public safety	2,887	11,619	9,079	2,540					
Health	476	5,969	4,507	1,462					
Welfare	1,313	803,316	85,842	717,474					
Conservation, culture and development	8,171	22,547	5,848	16,699					
Education	1,329	120,818	76,773	44,045					
Transportation	12,852	95,943	54,688	41,255					
Total expenditures	28,067	1,174,969	322,817	852,152					
Excess of revenues over (under) expenditures	1,152,629	5,727	14,642	(8,915)					
Other financing sources (uses):									
Total other financing sources (uses)	(36)	(36)	(36)						
Total other illiancing sources (uses)	(30)	(30)	(30)						
Net change in fund balances	\$ 1,152,593	\$ 5,691	14,606	\$ 8,915					
Fund balances July 1, as restated			(752)						
Fund balances June 30			\$ 13,854						

U.S	. Department of	Transportation F	und	U.S. Depa	rtment of Health	and Human Ser	vices Fund
		-	Variance to				Variance to
	dget	Actual	Final Budget		dget	Actual	Final Budget
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
							
183	183	5	(178)	744	744	1,510	766
-	-	-	-	7	7	-	(7)
883,530	883,530	1,077,419	193,889	1,067,950	1,067,950	1,095,539	27,589
11_	11_	40	29	4,067	4,067	17_	(4,050)
883,724	883,724	1,077,464	193,740	1,072,768	1,072,768	1,097,066	24,298
3	2,995	1,543	1,452	577	25,819	17,191	8,628
4,741	57,249	20,471	36,778	1,868	16,677	7,336	9,341
-	-	-	-	18,863	292,242	100,177	192,065
- 0.007	53	13	40	204,034	2,596,615	1,250,589	1,346,026
3,037	6,215	1,872	4,343	301	4,076	- 2,181	- 1,895
1,044,837	2,894,287	1,270,806	1,623,481				-
1,052,618	2,960,799	1,294,705	1,666,094	225,643	2,935,429	1,377,474	1,557,955
(168,894)	(2,077,075)	(217,241)	(1,859,834)	847,125	(1,862,661)	(280,408)	(1,582,253)
76,094	76,094	76,094		337,219	337,219	337,219	
\$ (92,800)	\$ (2,000,981)	(141,147)	\$ 1,859,834	\$ 1,184,344	\$ (1,525,442)	56,811	\$ 1,582,253
		144,720				(142,906)	
		\$ 3,573				\$ (86,095)	

Budget/GAAP Reconciliation Major Funds

The cash basis of accounting (budgetary basis) is applied to each budget. The budgetary basis differs from GAAP. The major differences between budgetary (non-GAAP) basis and GAAP basis are:



Infrastructure - Modified Reporting Condition Rating of the State's Highways and Bridges

Roads	Average International Roughness Index (IRI)						
	<u>2012</u>	<u>2011</u>	<u>2010</u>				
Interstate Roads (excluding Rest Areas and Weigh Stations)	82.8%	82.6%	82.3%				
NHS Roads - Non-Interstate (excluding Rest Areas and Weigh Stations)	84.4%	83.6%	84.0%				
Non-NHS Roads	94.2%	94.3%	94.2%				

The condition of road pavement is based on the International Roughness Index (IRI), which is a measure of the roughness of the pavement in terms of inches per mile, and applies both to Portland cement concrete (PCC) and hot mix asphalt (HMA) pavements. IRI's range from zero for a pavement that is perfectly smooth to ratings above 170 for a pavement that warrants replacement. The condition index is used to classify roads in excellent condition (0-79), good condition (80-114), satisfactory condition (115-149), fair condition (150-169), and poor condition (above 170). It is the State's policy to maintain a network average of no more than 95 IRI. Condition assessments are determined on an annual basis for all roads maintained by INDOT. The ratings provided are based on data gathered during the summer (May to October) for each fiscal year. The data is evaluated and compared to standard criteria by the end of the fiscal year.

Bridges	Average Sufficiency Rating							
	<u>2012</u>	<u>2011</u>	<u>2010</u>					
Interstate Bridges	89.1%	88.9%	88.8%					
NHS Bridges - Non-Interstate	89.9%	89.9%	90.0%					
Non-NHS Bridges	88.0%	87.4%	87.4%					

The condition of the State's bridges is measured based on a sufficiency rating, which is based on a weighted average of four factors indicative of a bridge's sufficiency to remain in service. The sufficiency rating uses a measurement scale that ranges from zero for an entirely insufficient or deficient bridge to 100 for an entirely sufficient bridge. The sufficiency rating is used to classify bridges in excellent condition (90-100), good condition (80-89), fair condition (70-79), marginal condition (60-69), and poor condition (below 60). It is the State's policy to maintain Interstate bridges at a minimum sufficiency rating of 87%, NHS Non-Interstate bridges at 85%, and Non-NHS bridges at 83%. Sufficiency ratings are determined at least on a biennial basis for all bridges. Sufficiency ratings are determined more frequently for certain bridges depending on their design.

Infrastructure - Modified Reporting Comparison of Needed-to-Actual Maintenance/Preservation (amounts expressed in thousands)

	2	2012	2	<u> 2011</u>	<u>2010</u>	2009	2008
Roads							
Interstate Roads (including Rest Areas and Weigh Stations):							
Needed		205,878	\$	222,707	\$ 241,935	\$ 263,764	\$ 120,147
Actual		165,740		194,727	226,401	246,089	256,482
NHS and Non-NHS Roads - Non-Interstate (including Rest Areas and Weigh Stations)							
Needed		296,337		314,282	381,433	391,641	419,001
Actual		337,507		364,173	423,949	571,000	374,770
Roads at State Institutions and Properties							
Needed		1,699		2,046	2,073	1,734	1,225
Actual		5,183		3,386	1,635	4,884	3,146
Total							
Needed		503,914		539,035	625,441	657,139	540,373
Actual		508,430		562,286	651,985	821,973	634,398
Bridges							
Interstate Bridges							
Needed	\$	55,371	\$	62,746	\$ 75,181	\$ 82,668	\$ 34,723
Actual		58,245		54,505	51,416	37,931	43,904
NHS Bridges - Non-Interstate							
Needed		41,395		27,240	25,706	24,438	4,695
Actual		26,733		27,085	24,299	7,794	13,568
Non-NHS Bridges							
Needed		106,891		84,736	79,055	48,214	26,694
Actual		102,491		73,713	60,861	39,707	34,138
Bridges at State Institutions and Properties					_		
Needed		1		-	5	-	-
Actual		108		-	354	253	3
Total							
Needed		203,658		174,722	179,947	155,320	66,112
Actual		187,577		155,303	136,930	85,685	91,613



OTHER SUPPLEMENTARY INFORMATION



NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Special Revenue Funds."

The following fund is used to report the State Student Assistance Commission of Indiana (SSACI) whose mission is to make college affordable through need-based grants and to allow choice by granting awards to those attending public, independent and proprietary colleges:

State Student Assistance

The following funds are used to account for transportation and motor vehicle related programs:

Motor Vehicle Highway Motor Vehicle Commission Road and Street, Primary Highway State Highway Fund

The following funds are used to account for health and environmental programs:

Indiana Check-Up Plan Patients Compensation Fund Tobacco Settlement Fund

The following funds are used to receive and distribute certain revenues to the proper sources:

State Gaming Fund Build Indiana Fund

The following fund is used to account for non-federal programs:

Fund 6000 Programs

The following fund is used to provide low interest construction and technology loans for qualifying schools:

Common School Fund

The following funds are used to account for federal grant programs:

U.S. Department of Agriculture

U.S. Department of Labor

U.S. Department of Education

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources to be used by the State for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Capital Projects Funds."

State Police Building Commission – This fund accounts for new construction, rehabilitation and preventative maintenance for this state commission.

Post War Construction – This fund accounts for new construction, rehabilitation and preventative maintenance of penal, benevolent and charitable institutions of the state.

PERMANENT FUNDS

Permanent Funds account for resources of the State that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support State programs. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Non-Major Permanent Funds."

Next Generation Trust Fund - This fund is used to hold title to proceeds transferred to the trust under IC 8-15.5-11. The interest is appropriated every five years beginning March 15, 2011 and is to be used exclusively for the provision of highways, roads, and bridges for the benefit of the people of Indiana and the users of those facilities.

State of Indiana Balance Sheet Non-Major Governmental Funds June 30, 2012

	lon-Major cial Revenue Funds	Capi	on-Major tal Projects Funds	lon-Major ermanent Funds	Total	
Assets:						
Cash, cash equivalents and investments-unrestricted	\$ 2,452,607	\$	110,444	\$ 548,047	\$	3,111,098
Securities lending collateral Receivables:	-		=	10,014		10,014
Taxes (net of allowance for uncollectible accounts)	146,652		1,850	_		148,502
Securities lending	2			2		4
Accounts	41,322		83	-		41,405
Grants	159,015		-	-		159,015
Interest	85		-	-		85
Due from component unit	3,093		-	-		3,093
Loans	 425,809			 		425,809
Total assets	\$ 3,228,585	\$	112,377	\$ 558,063	\$	3,899,025
Liabilities:						
Accounts payable	\$ 207,094	\$	483	\$ 4	\$	207,581
Salaries and benefits payable	40,816		-	-		40,816
Interfund loans	4,064		709	-		4,773
Interfund services used	3,391		-	-		3,391
Intergovernmental payable	118,757		-	-		118,757
Tax refunds payable	13,729		-	-		13,729
Deferred revenue	49,990		7	-		49,997
Accrued liability for compensated absences-current	2,750		-	-		2,750
Pollution remediation payable	72		=	-		72
Securities lending payable	2		-	2		4
Securities lending collateral	-		-	 10,014		10,014
Total liabilities	 440,665		1,199	10,020		451,884
Fund balance:						
Nonspendable	-		-	501,125		501,125
Committed	1,012,001		-	46,918		1,058,919
Assigned	1,873,105		111,178	-		1,984,283
Unassigned	 (97,186)			 		(97,186)
Total fund balances	 2,787,920		111,178	548,043		3,447,141
Total liabilities and fund balances	\$ 3,228,585	\$	112,377	\$ 558,063	\$	3,899,025

State of Indiana Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Governmental Funds For the Year Ended June 30, 2012 (amounts expressed in thousands)

		Ion-Major cial Revenue Funds	Capi	on-Major tal Projects Funds	Non-Major Permanent Funds			Total
Revenues:								
Taxes:								
Income	\$	178	\$	=	\$	=	\$	178
Sales	,	9,347	•	=	·	=	•	9,347
Fuels		779,081		-		=		779,081
Gaming		778,267		-		=		778,267
Unemployment		44		-		-		44
Alcohol and tobacco		159,108		18,453		-		177,561
Insurance		4,297		-		-		4,297
Financial Institutions		94,490		-		-		94,490
Other		20,622		-		-		20,622
Total taxes	-	1,845,434		18,453		-		1,863,887
Current service charges		1,223,467		1,772		-		1,225,239
Investment income		999		-		30,784		31,783
Sales/rents		23,020		=		, -		23,020
Grants		3,561,659		-		-		3,561,659
Other		55,585		-		-		55,585
Total revenues		6,710,164		20,225		30,784		6,761,173
Expenditures:								
Current:								
General government		892,495		857		9		893,361
Public safety		594,400		4,067		-		598,467
Health		160,428		-		-		160,428
Welfare		1,868,625		1,253		-		1,869,878
Conservation, culture and development		476,324		-		-		476,324
Education		1,428,965		36		-		1,429,001
Transportation		1,051,405		-		13		1,051,418
Total expenditures		6,472,642		6,213		22		6,478,877
Excess (deficiency) of revenues over (under)								
expenditures		237,522		14,012		30,762		282,296
Other financing sources (uses):								
Transfers in		2,158,880		1,776		-		2,160,656
Transfers (out)		(2,073,708)		(6,223)		-		(2,079,931)
Proceeds from capital lease		3,144		<u> </u>				3,144
Total other financing sources (uses)		88,316		(4,447)				83,869
Net change in fund balances		325,838		9,565		30,762		366,165
Fund Balance July 1, as restated		2,462,082		101,613		517,281		3,080,976
Fund Balance June 30	\$	2,787,920	\$	111,178	\$	548,043	\$	3,447,141

State of Indiana Combining Balance Sheet Non-Major Special Revenue Funds June 30, 2012

	STATE GAMING FUND		MOTOR VEHICLE HIGHWAY		MOTOR VEHICLE COMMISSION		BUILD INDIANA FUND	
Assets:	•		•		•		•	
Cash, cash equivalents and investments-unrestricted Receivables:	\$	17,508	\$	49,777	\$	8,013	\$	7,735
Taxes (net of allowance for uncollectible accounts)		11,765		8,193		-		-
Securities lending		-						-
Accounts Grants		-		5,249 76		2,120		-
Interest		-		76		_		-
Due from component unit		-		-		-		3,093
Loans				<u>-</u>		<u>-</u>		9
Total assets	\$	29,273	\$	63,295	\$	10,133	\$	10,837
Liabilities:								
Accounts payable	\$	1	\$	6,418	\$	2,397	\$	4
Salaries and benefits payable		160		8,284		1,939		10
Interfund loans Interfund services used		- 21		968		- 172		-
Intergovernmental payable		143		24,495		-		-
Tax refunds payable		-		1,209		-		-
Deferred revenue		-		4,509		-		-
Accrued liability for compensated absences-current		19		97		135		-
Pollution remediation payable Securities lending payable		-		-		-		-
T . 10 100		044		45.000		4.040		
Total liabilities		344		45,980		4,643		14
Fund balance:								
Committed		11,567		47.045		- 5 400		-
Assigned Unassigned		17,362 -		17,315 -		5,490 -		10,823
Total fund balances		28,929		17,315		5,490		10,823
Total liabilities and fund balances	\$	29,273	\$	63,295	\$	10,133	\$	10,837

STATE HIGHWAY FUND		ANA CHECK- IP PLAN		UND 6000 OGRAMS	ATIENTS PENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY		
\$	389,009	\$ 296,561	\$	318,220	\$ 246,998	\$	6,922	
	2,875	12,709		39,181	-		11,838	
	-	-		-	2		-	
	8,046	-		11,981	-		366	
	-	-		535	-		-	
	-	-		6	46		-	
	8,727	 -		776	 -			
\$	408,657	\$ 309,270	\$	370,699	\$ 247,046	\$	19,126	
			•			•		
\$	86,609 12,244	\$ 1,307	\$	8,953 1,126	\$ 23,975 27	\$	-	
	-	_		- 1,120	-		_	
	495	-		167	3		-	
	-	-		3,285	-		6,850	
	-	-		12,520	-		-	
	365	1,133		35,678	-		4,010	
	1,011 36	-		53	1		-	
	-	<u> </u>		<u> </u>	 2		<u> </u>	
	100,760	2,440	-	61,782	24,008		10,860	
		306,790		12,269				
	307,897	40		296,648	223,038		8,266 -	
	307,897	306,830		308,917	223,038		8,266	
\$	408,657	\$ 309,270	\$	370,699	\$ 247,046	\$	19,126	

State of Indiana Combining Balance Sheet Non-Major Special Revenue Funds June 30, 2011

	SET	BACCO FLEMENT FUND	COMMON SCHOOL FUND		US DEPARTMENT OF AGRICULTURE		US DEPARTMENT OF LABOR	
Assets:								
Cash, cash equivalents and investments-unrestricted	\$	95,999	\$	146,080	\$	26,575	\$	-
Receivables: Taxes (net of allowance for uncollectible accounts)								
Securities lending		-		-		_		-
Accounts		_		-		-		129
Grants		-		-		20,859		7,350
Interest		-		1		-		-
Due from component unit		-		-		-		-
Loans		-		411,637				
Total assets	\$	95,999	\$	557,718	\$	47,434	\$	7,479
Liabilities:								
Accounts payable	\$	2,853	\$	-	\$	7,395	\$	2,900
Salaries and benefits payable		88		-		395		3,043
Interfund loans		-		-		-		237
Interfunds services used		5		-		19		674
Intergovernmental payable		-		-		8,662		-
Tax refunds payable Deferred revenue		_		-		_		_
Accrued liability for compensated absences-current		10		-		31		251
Pollution remediation payable		-		-		-		-
Securities lending payable								
Total liabilities		2,956				16,502		7,105
Fund balance:								
Committed:		-		557,718		-		-
Assigned:		93,043		-		119,396		374
Unassigned:		-		-		(88,464)		-
Total fund balances		93,043		557,718		30,932		374
Total liabilities and fund balances	\$	95,999	\$	557,718	\$	47,434	\$	7,479

	US ARTMENT DUCATION	S	STATE TUDENT SISTANCE		er Non-Major cial Revenue Funds		Total
\$	-	\$	30,967	\$	812,243	\$	2,452,607
	_		_		60,091		146,652
	_		_		-		2
	_		-		13,431		41,322
	102,374		-		27,821		159,015
	· -		_		32		85
	-		=		-		3,093
-	<u> </u>		=		4,660		425,809
\$	102,374	\$	30,967	\$	918,278	\$	3,228,585
\$	9,689	\$	530	\$	54,063	\$	207,094
Ψ	962	*	81	Ψ	12,457	•	40,816
	3,827		-		-		4,064
	78		5		784		3,391
	73,338		-		1,984		118,757
	· -		_		· -		13,729
	-		-		4,295		49,990
	83		1		1,058		2,750
	-		-		36		72
	-				-		2
	87,977		617		74,677		440,665
					400.0=-		
	-		-		123,657		1,012,001
	23,119		30,350		719,944		1,873,105
	(8,722)		<u> </u>		<u> </u>		(97,186)
	14,397		30,350		843,601		2,787,920
\$	102,374	\$	30,967	\$	918,278	\$	3,228,585

State of Indiana Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Special Revenue Funds For the Year Ended June 30, 2012 (amounts expressed in thousands)

	STATE GAMING FUND	MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE COMMISSION	BUILD INDIANA FUND	
Revenues:					
Taxes:		_	_	_	
Income	\$ -	\$ -	\$ -	\$ -	
Sales	-	-	-	=	
Fuels	-	404,359	-	-	
Gaming	753,937	-	-	-	
Unemployment	-	-	-	-	
Alcohol and tobacco	-	-	-	-	
Insurance Financial Institutions	-	-	-	-	
Other	-	-	-	-	
Total taxes	753,937	404,359			
Current service charges	1,550	262,990	104,843	144,692	
Investment income	1,550	202,990	104,043	144,092	
Sales/rents	_	2,062	_	_	
Grants	_	713	17	_	
Other	_	43	11	-	
Culoi					
Total revenues	755,487	670,167	104,871	144,692	
Expenditures:					
Current:					
General government	136,231	283,758	_	_	
Public safety	100,201	190,352	80,376	_	
Health	_	100,002	-	_	
Welfare	_	_	_	-	
Conservation, culture and development	_	_	<u>-</u>	-	
Education	_	230	<u>-</u>	2,180	
Transportation		218			
Total expenditures	136,231	474,558	80,376	2,180	
Evenes (deficiency) of revenues aver (and and					
Excess (deficiency) of revenues over (under)	610.056	10E COO	24,495	140 540	
expenditures	619,256	195,609	24,495	142,512	
Other financing sources (uses):					
Transfers in	601	97,264	_	102,410	
Transfers (out)	(614,127)	(286,140)	(30,948)	(245,221)	
Proceeds from capital lease	(011,121)	(200,110)	(00,010)	(210,221)	
1 1000000 Holli capital loace					
Total other financing sources (uses)	(613,526)	(188,876)	(30,948)	(142,811)	
Net change in fund balances	5,730	6,733	(6,453)	(299)	
Fund Balance July 1, as restated	23,199	10,582	11,943	11,122	
Fund Balance June 30	\$ 28,929	\$ 17,315	\$ 5,490	\$ 10,823	

STATE HIGHWAY FUND	INDIANA CHECH	FUND 6000 PROGRAMS	PATIENTS COMPENSATION FUND	ROAD & STREET, PRIMARY HIGHWAY
\$ -	\$ -	\$ -	\$ -	\$ -
29,640	-	1,097 805	- -	- 191,016
-	-	423	-	-
-	-	44	-	-
-	122,421	-	-	-
- -	- -	94,490	- -	- -
		14,388		
29,640	122,421		-	191,016
32,476	-	103,725 102	103,058 259	17,564
173 1,659	- -	4,497	209	- -
2,046	-	21,812	-	-
41,821		4,628		26
107,815	122,421	246,011	103,317	208,606
		440.400		70.040
-	- -	118,496 18,268	- 78,974	73,219
-	10,003		-	-
-	114,109		=	=
678	-	17,982	-	-
916,622	-	4,887 2,141	-	-
0.0,022	i e		-	
917,300	124,112	166,680	78,974	73,219
(809,485)	(1,691) 79,331	24,343	135,387
1,067,898	-	31,324	-	-
(174,547)	-	(105,644)	-	(133,274)
3,144		<u> </u>		
896,495		(74,320)		(133,274)
87,010	(1,691	5,011	24,343	2,113
220,887	308,521	303,906	198,695	6,153
\$ 307,897	\$ 306,830	\$ 308,917	\$ 223,038	\$ 8,266

State of Indiana Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Special Revenue Funds For the Year Ended June 30, 2012 (amounts expressed in thousands)

	TOBACCO SETTLEMENT FUND	COMMON SCHOOL FUND	US DEPARTMENT OF AGRICULTURE	US DEPARTMENT OF LABOR
Revenues:				
Taxes:				
Income	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Fuels	-	-	-	-
Gaming	-	_	-	_
Unemployment	_	_	_	_
Alcohol and tobacco	-	_	-	<u>-</u>
Insurance	-	_	-	_
Financial Institutions	_	_	_	_
Other	_	_	105	_
Total taxes			105	
Current service charges	132,558	56	145	413
Investment income	7	1	143	413
Sales/rents	,	Į.	-	2
	11	=	2,055,763	
Grants Other		- 		103,335
Other	615	5,648	7	11
Total revenues	133,191	5,705	2,056,020	103,761
Expenditures:				
Current:				
General government	12,396	-	608	-
Public safety	· -	-	4,248	4,927
Health	26,997	_	113,209	-
Welfare	1,308	_	1,537,185	2,701
Conservation, culture and development	-	_	3,713	152,550
Education	-	_	356,130	60
Transportation	-	-	-	-
Total expenditures	40,701	<u> </u>	2,015,093	160,238
Excess (deficiency) of revenues over expenditures	92,490	5,705	40,927	(56,477)
Other financing sources (uses):				
Transfers in	88	-	124,631	2,600
Transfers (out)	(89,231)	-	(61,790)	(1,062)
Proceeds from capital lease				
Total other financing sources (uses)	(89,143)		62,841	1,538
Net change in fund balances	3,347	5,705	103,768	(54,939)
Fund Balance July 1, as restated	89,696	552,013	(72,836)	55,313
Fund Balance June 30	\$ 93,043	\$ 557,718	\$ 30,932	\$ 374

US DEPARTMENT OF EDUCATION	STATE STUDENT ASSISTANCE	OTHER SPECIAL REVENUE FUNDS	Total
\$	\$ -	\$ 178	\$ 178
Ψ .	Ψ -	8,250	9,347
	_	153,261	779,081
	_	23,907	778,267
	_	,	44
•	=	36,687	159,108
	-	4,297	4,297
	-	· -	94,490
	-	6,129	20,622
-	-	232,709	1,845,434
	1,482	317,915	1,223,467
	-	457	999
	-	14,800	23,020
912,297	2,442	463,223	3,561,659
14	81	2,680	55,585
912,311	4,005	1,031,784	6,710,164
731		267,056	892,495
2,375	-	214,880	594,400
05.400	-	8,735	160,428
85,192		124,708	1,868,625
26,640		274,761 9,977	476,324
768,307	201,194	132,424	1,428,965 1,051,405
	<u> </u>	102,424	1,001,400
883,245	287,194	1,032,541	6,472,642
29,066	(283,189)	(757)	237,522
46,578	275,216	410,270	2,158,880
(1,221	•	(324,667)	(2,073,708)
	-		3,144
45,357	269,380	85,603	88,316
74,423	(13,809)	84,846	325,838
(60,026) 44,159	758,755	2,462,082
\$ 14,397	\$ 30,350	\$ 843,601	\$ 2,787,920

State of Indiana Combining Balance Sheet Non-Major Capital Projects Funds June 30, 2012

	В	te Police uilding nmission	Post War Construction		Other Non-Major Capital Projects Funds		Total	
Assets: Cash, cash equivalents and investments-unrestricted Receivables:	\$	5,964	\$	93,074	\$	11,406	\$	110,444
Taxes (net of allowance for uncollectible accounts) Accounts		- 83		1,850 -		-		1,850 83
Total assets	\$	6,047	\$	94,924	\$	11,406	\$	112,377
Liabilities:								
Accounts payable Interfund loans Deferred revenue	\$	98 - -	\$	234 - 7	\$	151 709 -	\$	483 709 7
Total liabilities		98		241		860		1,199
Fund balance:								
Assigned		5,949		94,683		10,546		111,178
Total fund balances		5,949		94,683		10,546		111,178
Total liabilities and fund balances	\$	6,047	\$	94,924	\$	11,406	\$	112,377

State of Indiana Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Non-Major Capital Projects Funds For the Year Ended June 30, 2012

	State Police Building Post War Commission Construction		Other Non-Major Capital Projects Funds	Total
Revenues:				
Taxes: Alcohol and tobacco	\$ -	\$ 18,453	\$ -	\$ 18,453
Total taxes	<u>σ</u> -	18,453	<u>σ</u> -	18,453
Current service charges	1,772	-		1,772
Total revenues	1,772	18,453		20,225
Expenditures: Current:				
General government	_	_	857	857
Public safety	1,148	2,722	197	4,067
Welfare	-	1,253	-	1,253
Education		36		36_
Total expenditures	1,148	4,011	1,054	6,213
Excess (deficiency) of revenues over (under)				
expenditures	624	14,442	(1,054)	14,012
Other financing sources (uses):				
Transfers in	-		1,776	1,776
Transfers (out)	-	(5,574)	(649)	(6,223)
Total other financing sources (uses)		(5,574)	1,127	(4,447)
Net change in fund balances	624	8,868	73	9,565
Fund Balance July 1, as restated	5,325	85,815	10,473	101,613
Fund Balance June 30	\$ 5,949	\$ 94,683	\$ 10,546	\$ 111,178

State of Indiana Combining Balance Sheet Non-Major Permanent Funds June 30, 2012

	Next Generation Trust Fund			Non-Major nent Funds	Total		
Assets:							
Cash, cash equivalents and investments-unrestricted Securities lending collateral Receivables:	\$	546,917 10,014	\$	1,130 -	\$	548,047 10,014	
Securities lending		2		<u> </u>		2	
Total assets	\$	556,933	\$	1,130	\$	558,063	
Liabilities: Accounts payable	\$	-	\$	4	\$	4	
Securities lending payable Securities lending collateral		2 10,014		<u>-</u>		2 10,014	
Total liabilities		10,016		4		10,020	
Fund balance: Nonspendable Committed		500,000 46,917		1,125 1		501,125 46,918	
Total fund balances	1	546,917		1,126		548,043	
Total liabilities and fund balances	\$	556,933	\$	1,130	\$	558,063	

State of Indiana Combining Statement of Revenues, Expenditures, and Changes in Fund Balances **Non-Major Permanent Funds** For the Year Ended June 30, 2012

	eneration t Fund	Other No Perma Fur		Total		
Revenues: Investment income	\$ 30,780	\$	4	\$	30,784	
Total revenues	30,780		4		30,784	
Expenditures: Current:						
General government Transportation	- 13		9 -		9 13	
Total expenditures	13		9		22	
Excess (deficiency) of revenues over (under) expenditures	 30,767		(5)		30,762	
Net change in fund balances	30,767		(5)		30,762	
Fund Balance July 1, as restated	516,150		1,131		517,281	
Fund Balance June 30	\$ 546,917	\$	1,126	\$	548,043	

State of Indiana Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2012

				State Gam	ina Fı	und		
							Va	riance to
			lget			Actual	Fin	al Budget
	С	riginal		Final				
Revenues:								
Taxes:	Φ.		Φ.		Φ.		Φ.	
Income Sales	\$	-	\$	-	\$	-	\$	-
Fuels		-		-		-		-
Gaming		787,098		787,098		748,171		(38,927)
Unemployment		-		707,030		-		(00,021)
Alcohol and tobacco		_		_		_		_
Insurance		-		-		-		-
Financial institutions		-		-		-		-
Other		-		-		-		
Total taxes		787,098		787,098		748,171		(38,927)
Current service charges		1,918		1,918		1,550		(368)
Investment income		-		-		-		-
Sales/rents Grants		-		-		-		-
Other		-		-		-		-
Other						<u>-</u>	-	
Total revenues		789,016		789,016		749,721		(39,295)
Expenditures:								
Current:								
General government		2,916		786,844		136,229		650,615
Public safety		-		-		-		-
Health Welfare		-		-		-		-
Conservation, culture and development		_		-		-		_
Education		_		-		-		-
Transportation		-		-		-		-
T		0.010		700.044		400.000		050.045
Total expenditures		2,916		786,844		136,229	_	650,615
Excess of revenues over (under) expenditures		786,100		2,172		613,492		(611,320)
Other financing sources (uses):								
Total other financing sources (uses)		(613,526)		(613,526)		(613,526)		-
3 (,		(==-/==-/	-	(==/==/		(==/==//		
Net change in fund balances	\$	172,574	\$	(611,354)		(34)	\$	611,320
Fund balances July 1, as restated						17,539		
Fund balances June 30					\$	17,505		
					Ť	,550		

	Buo Driginal										
		1			Variance to					Variance to	
(Driainal			Actual	Final Budget		dget		 Actual	Fina	al Budget
	Jilgiliai	Final				Original		Final			
\$	-	\$	- 9	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
	379,357	379,3	- 57	403,743	24,386	-		-	-		-
	-		-	-	-	-		-	-		-
	-		-	-	-	-		-	-		-
	-		-	_	=	-		-	-		-
	-		-	-	-	-		-	-		-
	-		<u> </u>	-		 		-	 		-
	379,357 254,720	379,3 254,7		403,743 261,569	24,386 6,849	94,166		94,166	103,034		8,868
	-	20 .,	-	-	-	-		-	-		-
	1,080	1,08		2,062	982	-		-	-		-
	25		25	637	612	23		23	17		(6)
	43		43	43		 13		13	11		(2)
	635,225	635,22	25	668,054	32,829	 94,202		94,202	 103,062		8,860
	276,802	566,6		281,573	285,039	-		-	-		-
	136,206	199,6	J8 -	189,742	9,866	111,680		85,889	80,381		5,508
	-		-	-	-	-		-	-		-
	-		-	-	-	-		-	-		-
	268		37	229	8	-		-	-		-
	1,373	10	02	101	1	 -		-	-		-
	414,649	766,5	59	471,645	294,914	 111,680		85,889	 80,381		5,508
	220,576	(131,3	34)	196,409	(327,743)	(17,478)		8,313	22,681		(14,368)
	(188,876)	(188,8	76)	(188,876)		(30,948)		(30,948)	 (30,948)		-
\$	31,700	\$ (320,2	10)	7,533	\$ 327,743	\$ (48,426)	\$	(22,635)	(8,267)	\$	14,368
			_	38,584					 14,784		
			9	\$ 46,117					\$ 6,517		

State of Indiana Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2012

				Build India	na Fu	nd			
							Va	riance to	
			lget			Actual	Fin	al Budget	
B	С	riginal		Final					
Revenues: Taxes:									
Income	\$		\$		\$		\$		
Sales	Ψ	_	Ψ	_	Ψ		Ψ	_	
Fuels		_		_		_		_	
Gaming		_		_		_		_	
Unemployment		_		_		_		_	
Alcohol and tobacco		-		-		-		_	
Insurance		-		-		-		_	
Financial institutions		-		-		-		-	
Other		-		-		-		-	
Total taxes		-		-		-		-	
Current service charges		160,199		160,199		147,590		(12,609)	
Investment income		-		-		-		-	
Sales/rents		-		-		-		-	
Grants		1		1		-		(1)	
Other				-					
Total revenues		160,200		160,200		147,590		(12,610)	
Expenditures:									
Current:									
General government		5,775		260,720		-		260,720	
Public safety		-		-		-		-	
Health		-		-		-		-	
Welfare		-		-		-		-	
Conservation, culture and development		-		-		-		-	
Education		6,225		7,051		2,173		4,878	
Transportation									
Total expenditures		12,000		267,771		2,173		265,598	
Excess of revenues over (under) expenditures		148,200		(107,571)		145,417		(252,988)	
Other financing sources (uses):									
Total other financing sources (uses)		(142,811)		(142,811)		(142,811)		_	
Total other illianding sources (uses)		(142,011)		(142,011)	-	(142,011)	_		
Net change in fund balances	\$	5,389	\$	(250,382)		2,606	\$	252,988	
Fund balances July 1, as restated						5,138			
Fund balances June 30					\$	7,744			

		State Highway Fund						Indiana Check-Up Plan									
	Buc			Variance Final Bud			Budget				Actual	Variance to Final Budget					
	Original	aget	Final		Actual	Tillal Bac	aget	C	Original Du	uget	Final		Actual	11110	ii Daaget		
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
	30,227		30,227		- 29,756	(.	- 471)		-		-		-		-		
	-		-			,	-		-		-		-		-		
	-		-		-		-		127,440		- 127,440		- 121,292		- (6,148)		
	-		-		-		-		-		-		-		-		
	-		-		-		-		-		-		-		-		
	30,227		30,227		29,756		471)		127,440		127,440		121,292		(6,148)		
	26,883 344		26,883 344		32,458 173		575 171)		-		-		-		-		
	793		793		1,659		866		-		-		-		-		
	14,060 42,026		14,060 42,026		2,046 41,821		014) 205)		-		-		-		-		
	114,333		114,333		107,913	(6,	420)		127,440		127,440		121,292		(6,148)		
	15,456		6,857		-	6,	857		-		-		-		-		
	-		-		-		-		- 11,412		- 12,451		- 10,959		- 1,492		
	-		-		-		-		748		408,017		114,119		293,898		
	3,682		1,231 -		670 -	;	561 -		-		-		-		-		
_	1,115,000		2,071,106		900,515	1,170,	591										
	1,134,138		2,079,194		901,185	1,178,	009		12,160		420,468		125,078		295,390		
	(1,019,805)		(1,964,861)		(793,272)	(1,171,	589)		115,280		(293,028)		(3,786)		(289,242)		
	893,351		893,351		893,351						<u> </u>		<u> </u>				
\$	(126,454)	\$	(1,071,510)		100,079	\$ 1,171,	589	\$	115,280	\$	(293,028)		(3,786)	\$	289,242		
					250,950								299,341				
				\$	351,029							\$	295,555				

State of Indiana Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2012 (amounts expressed in thousands)

			Fund 6000	Proar	ams			
						Va	riance to	
	Bud	dget			Actual	Fin	al Budget	
	Original		Final					
Revenues:								
Taxes:								
Income	\$ 4,570	\$	4,570	\$	-	\$	(4,570)	
Sales	3,657		3,657		1,941		(1,716)	
Fuels	31,540		31,540		2,932		(28,608)	
Gaming	515		515		460		(55)	
Unemployment	208		208		44		(164)	
Alcohol and tobacco	45		45		-		(45)	
Insurance	-		-		-		-	
Financial institutions	55,584		55,584		94,212		38,628	
Other	 18,498		18,498		14,138		(4,360)	
Total taxes	114,617		114,617		113,727		(890)	
Current service charges	85,723		85,723		102,765		17,042	
Investment income	181		181		101		(80)	
Sales/rents	3,892		3,892		4,497		605	
Grants	27,402		27,402		19,632		(7,770)	
Other	 7,538		7,538		4,628		(2,910)	
Total revenues	 239,353		239,353		245,350		5,997	
Expenditures:								
Current:								
General government	3,003		435,783		117,221		318,562	
Public safety	3,482		55,678		19,467		36,211	
Health	950		5,483		1,394		4,089	
Welfare	506		20,837		3,311		17,526	
Conservation, culture and development	6,227		48,587		15,000		33,587	
Education	1,545		8,934		4,674		4,260	
Transportation	 3,005		4,737		2,179		2,558	
Total expenditures	 18,718		580,039		163,246		416,793	
Excess of revenues over (under) expenditures	220,635		(340,686)		82,104		(422,790)	
Other financing sources (uses):								
Total other financing sources (uses)	(74,320)		(74,320)		(74,320)		_	
Total outs. Intailoning occurred (4555)	 (1.1,020)		(1.1,020)		(1 1,020)			
Net change in fund balances	\$ 146,315	\$	(415,006)		7,784	\$	422,790	
Fund balances July 1, as restated					308,755			
Fund balances June 30				\$	316,539			
				-				

Variance to			d and Street, F			 Patients Compensation Fund Variance to						
Final Budge	Actual			Budget		Final Budget		Actual			lget	Buc
			Final		Original					Final		Original
\$	-	\$	-	\$	-	\$ \$ -	-	\$.	\$	-	\$	-
4,20	- 189,795		- 185,587		- 185,587	-	-			-		-
4,20	109,795		100,007		100,007	-	-	•		-		-
	-		-		-	-	-			-		-
	-		-		-	-	-			-		-
	-		-		-	-	-			-		-
	-		-		-	-	-			-		-
						 			_			
4,20	189,795		185,587		185,587	(7.040)	-	400.056		-		-
(83	17,464		18,294		18,294	(7,840) (336)		103,058 371		110,898 707		110,898 707
	-		_		-	(330)	/ I	37		707		707
	-		-		-	-	_			-		-
2	26					 						
3,40	207,285		203,881		203,881	 (8,176)	29_	103,429	_	111,605		111,605
213,12	72,917		286,040		_	_	_			_		_
210,12	-		200,040		_	64,868	11	100,011		164,879		1,746
	-		-		-		-	.00,01		-		
	-		-		-	-	-			-		-
	-		-		-	-	-			-		-
	-		-		-	-	-	•		-		-
			<u>-</u> _			 	<u> </u>		_	<u>-</u>		
213,12	72,917		286,040			 64,868	11	100,011	_	164,879		1,746
(216,52	134,368		(82,159)		203,881	(56,692)	18	3,418		(53,274)		109,859
	(133,274)		(133,274)		(133,274)	 			_			
\$ 216,52	1,094		(215,433)	\$	70,607	\$ \$ 56,692	18	3,418		(53,274)	\$	109,859
	5,827					 	63	243,563				
		_							_			
	6,921	\$					81	\$ 246,981	\$			

State of Indiana Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2012

			-	Fobacco Settl	ement	Fund			
							Variance to		
			lget			Actual	Fin	al Budget	
_	1	Original		Final					
Revenues:									
Taxes: Income	\$		\$		\$		\$		
Sales	Ψ	_	Ψ	_	Ψ	_	φ	_	
Fuels		_		_		_		_	
Gaming		_		_		_		_	
Unemployment		-		_		_		_	
Alcohol and tobacco		-		-		-		-	
Insurance		-		-		-		-	
Financial institutions		-		-		-		-	
Other								-	
Total taxes		-		-		-		-	
Current service charges		127,051		127,051		132,558		5,507	
Investment income		76		76		14		(62)	
Sales/rents		-		-		-		- (0.0)	
Grants		50		50		11		(39)	
Other		90		90		615		525	
Total revenues		127,267		127,267		133,198		5,931	
Expenditures:									
Current:									
General government		114,681		182,694		12,366		170,328	
Public safety		-		-		-		-	
Health		29,000		30,054		26,653		3,401	
Welfare		8,185		1,977		1,342		635	
Conservation, culture and development		-		-		-		-	
Education		-		-		-		-	
Transportation			_	-					
Total expenditures		151,866		214,725		40,361		174,364	
Excess of revenues over (under) expenditures		(24,599)		(87,458)		92,837		(180,295)	
Other financing sources (uses):									
Total other financing sources (uses)		(89,143)		(89,143)		(89,143)		_	
Total Gillor illianoning GGG GGG (GGGG)		(00). 10)		(00): 10)	-	(00,1.10)			
Net change in fund balances	\$	(113,742)	\$	(176,601)		3,694	\$	180,295	
Fund balances July 1, as restated						92,320			
Fund balances June 30					\$	96,014			

\$	Final	Actual \$ -	Variance to Final Budget	Bu Original	dget Final	Actual	Variance to Final Budget
Original \$	Final			Original	dget Final	Actual	Final Budget
\$ - - - - - - 214 - - 6,159		\$ -	\$ -	-	Finai		
214	\$ - - - -	\$ -	\$ -	¢.			
- - - 6,159	- - -	-		Φ -	\$ -	\$ -	\$ -
- - - 6,159	- - -		-	-	-	-	-
- - - 6,159	-	-	-	-	-	-	-
- - - 6,159		-	-	-	-	-	-
- - - 6,159	_	- -	-	-	-	-	_
- - - 6,159	-	-	-	-	-	-	-
- - - 6,159	-	-	-	-	-	-	-
- - - 6,159	-			13	13	105	92
- - - 6,159		-	-	13	13	105	92
	214	56	(158)	-	-	145	145
	-	-	-	-	-	-	-
	-	- -	-	519,308	519,308	535,005	15,697
6,373	6,159	5,648	(511)	1	1	7	6
-	6,373	5,704	(669)	519,322	519,322	535,262	15,940
-	2.000		2.000	354	0.000	708	0.004
	3,968	-	3,968	354 1	9,992 6,889	708 4,264	9,284 2,625
_	-	- -	-	19,167	217,468	110,891	106,577
-	-	-	-	2,416	225,758	108,241	117,517
-	-	-	-	939	10,047	3,732	6,315
-	-	-	-	4,234	380,705	359,039	21,666
		-					
	3,968		3,968	27,111	850,859	586,875	263,984
6,373	2,405	5,704	(3,299)	492,211	(331,537)	(51,613)	(279,924)
<u> </u>	<u> </u>			62,841	62,841	62,841	
\$ 6,373	\$ 2,405	5,704	\$ 3,299	\$ 555,052	\$ (268,696)	11,228	\$ 279,924
		552,013				15,121	
		\$ 557,717				\$ 26,349	

State of Indiana Combining Schedule of Revenues, Expenditures and **Changes in Fund Balances - Budget and Actual** (Budgetary Basis)

For the Year Ended June 30, 2012 (amounts expressed in thousands)

				U.S. Departm	nent (of Labor		
				•			Va	riance to
			dget			Actual	Fin	al Budget
		Original		Final				
Revenues:								
Taxes:	_				_		_	
Income	\$	-	\$	-	\$	-	\$	-
Sales		-		-		-		-
Fuels		-		-		-		-
Gaming		-		-		-		- (4.4.4)
Unemployment		111		111		-		(111)
Alcohol and tobacco		-		-		-		-
Insurance		-		-		-		-
Financial institutions		-		-		-		-
Other Total taxes		111		111				(111)
Current service charges						442		, ,
Investment income		672		672		413		(259)
Sales/rents		-		-		2		2
Grants		163,025		162.025		168,301		5,276
Other		163,023		163,025		100,301		5,276 11
Other								
Total revenues		163,808		163,808		168,727		4,919
Expenditures:								
Current:								
General government		-		-		-		-
Public safety		134		8,267		4,858		3,409
Health		-		-		-		-
Welfare		301		9,074		2,754		6,320
Conservation, culture and development		54,514		268,929		156,138		112,791
Education		-		75		60		15
Transportation		-				<u> </u>		
Total expenditures		54,949		286,345		163,810		122,535
Excess of revenues over (under) expenditures		108,859		(122,537)		4,917		(127,454)
Other financing sources (uses):		. =		. ===		. ===		
Total other financing sources (uses)		1,538		1,538		1,538		-
Net change in fund balances	\$	110,397	\$	(120,999)		6,455	\$	127,454
Fund balances July 1, as restated						(7,065)		
Fund balances June 30					\$	(610)		

				Variance to					Va	riance to
Bu	dget		Actual	Final Budget	Buc	iget		Actual		al Budge
Original	g	Final	7101001	a. = a a g a c	 Original	.901	Final	 7.000		<u>g</u> .
Ū					Ū					
\$ -	\$	-	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
-		-	-	-	-		-	-		-
-		-	-	-	-		-	-		
_		_	_	_	_		_	-		
-		-	-	-	-		-	-		
-		-	-	-	-		-	-		-
-		-	-	-	-		-	-		-
		<u> </u>			 			 		-
-		-	-	-	1,002		1,002	- 1,482		400
6		6	-	(6)	1,002		1,002	1,462		480
177		177	-	(177)	_		_	-		_
636,421		636,421	907,651	271,230	3,111		3,111	4,438		1,327
6		6	14	8	 5		5	 81		76
636,610		636,610	907,665	271,055	 4,118		4,118	 6,001		1,883
34		1,156	756	400	_		_	_		
368		4,257	2,452	1,805	-		_	_		
-		-	-,	-	-		-	-		
18,807		295,167	85,176	209,991	-		-	-		
6,626		42,777	26,079	16,698	-		-	-		
39,217 -		964,436 -	758,573 -	205,863	275,123		569,076 -	287,664 -		281,412
65,052		1,307,793	873,036	434,757	275,123		569,076	287,664		281,412
571,558		(671,183)	34,629	(705,812)	(271,005)		(564,958)	(281,663)		(283,295
371,330		(071,103)	34,029	(103,012)	(271,000)		(304,930)	(201,003)		(200,290
45,357		45,357	45,357		 269,380		269,380	 269,380		-
616,915	\$	(625,826)	79,986	\$ 705,812	\$ (1,625)	\$	(295,578)	(12,283)	\$	283,295
			(88,689)					 42,745		

continued on next page

State of Indiana
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Budgetary Basis)
For the Year Ended June 30, 2012

	Ot	her N	on-Major Spe	cial I	Revenue Fund	s	
			,				riance to
	Bud	dget			Actual	Fin	al Budget
	Original		Final				
Revenues:							
Taxes:							
Income	\$ 95	\$	95	\$	178	\$	83
Sales	50,357		50,357		8,231		(42,126)
Fuels	154,612		154,612		154,002		(610)
Gaming	26,867		26,867		24,518		(2,349)
Unemployment	-		-		-		-
Alcohol and tobacco	37,109		37,109		36,408		(701)
Insurance	4,090		4,090		4,297		207
Financial institutions	-		-		-		-
Other	 3,610		3,610		6,150		2,540
Total taxes	276,740		276,740		233,784		(42,956)
Current service charges	265,857		265,857		312,934		47,077
Investment income	591		591		441		(150)
Sales/rents	12,221		12,221		14,800		2,579
Grants	413,355		413,355		445,580		32,225
Other	 1,004		1,004		2,680		1,676
Total revenues	969,768		969,768	_	1,010,219		40,451
Expenditures:							
Current:							
General government	190,073		736,095		268,314		467,781
Public safety	150,235		659,990		218,515		441,475
Health	7,545		9,598		8,781		817
Welfare	27,716		783,131		125,114		658,017
Conservation, culture and development	210,619		684,625		275,922		408,703
Education	14,087		24,050		9,840		14,210
Transportation	 123,564		143,944		130,806		13,138
Total expenditures	 723,839		3,041,433		1,037,292		2,004,141
Excess of revenues over (under) expenditures	245,929		(2,071,665)		(27,073)	(2,044,592)
Other financing sources (uses):							
Total other financing sources (uses)	85,603		85,603		85,603		-
Net change in fund balances	\$ 331,532	\$	(1,986,062)		58,530	\$	2,044,592
Fund balances July 1, as restated					746,833		
Fund balances June 30				\$	805,363		

Budget/GAAP Reconciliation Nonmajor Special Revenue Funds

The cash basis of accounting (budgetary basis) is applied to each budget. The budgetary basis differs from GAAP. The major differences between budgetary (non-GAAP) basis and GAAP basis are:

(amounts expressed in thousands)	Nonmajor Special Revenue Funds
Net change in fund balances (budgetary basis)	\$ 263,744
Adjustments necessary to convert the results of operations on a budgetary basis to a GAAP basis are:	
Revenues are recorded when earned (GAAP) as opposed to when cash is received (budgetary)	1,481,200
Expenditures are recorded when the liability is incurred (GAAP) as opposed to when payment is made (budgetary)	(1,417,462)
Funds not subject to legally adopted budget	(1,644)
Net change in fund balances (GAAP basis)	\$ 325,838



NON-MAJOR PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds account for operations established to provide services to the general public in a manner similar to private business enterprises. Cost of providing the goods or services are financed or recovered primarily through fees and user charges. The non-major enterprise funds are as follows:

Residual Malpractice Insurance Authority – IC 34-18-17 created the Residual Malpractice Insurance Authority to make malpractice liability insurance available to those who cannot obtain this coverage through other insurers. The Indiana Department of Insurance is the designated residual malpractice insurance authority per State law. Revenues are from the premiums collected.

Inns and Concessions - This fund accounts for the operations of various State Park Inns which provide lodging throughout the year for park tourists, and for the restaurant and concessions at Fort Benjamin Harrison.

State of Indiana Combining Statement of Fund Net Assets Non-Major Enterprise Funds June 30, 2012

	Ма	Residual Ilpractice nce Authority		ins and cessions		Total
Assets						
Current assets: Cash, cash equivalents and investments - unrestricted	\$	68,354	\$	5,662	\$	74,016
Receivables: Accounts		452		334		786
Interest		541		-		541
Inventory		-		555		555
Prepaid expenses				90		90
Total current assets		69,347		6,641		75,988
Noncurrent assets:						
Capital assets:						
Property, plant, and equipment		-		410		410
Less accumulated depreciation		-		(350)		(350)
Total capital assets, net of depreciation Other assets		<u>-</u> _		60		60
		-	-			<u> </u>
Total noncurrent assets		-		60		60
Total assets	-	69,347		6,701	-	76,048
Liabilities						
Current liabilities:						
Accounts payable		-		536		536
Claims payable Salaries and benefits payable		3,888		- 356		3,888 356
Accrued liability for compensated absences		-		205		205
Deferred revenue		1,371		3,181		4,552
Other liabilities		87		511		598
Total current liabilities		5,346		4,789		10,135
Noncurrent liabilities:						
Accrued liability for compensated absences		-		251		251
Claims payable		26,283		-		26,283
Total noncurrent liabilities		26,283		251		26,534
Total liabilities	-	31,629		5,040		36,669
Net assets						
Invested in capital assets net of related debt		-		60		60
Unrestricted		37,718		1,601		39,319
Total net assets	\$	37,718	\$	1,661	\$	39,379

State of Indiana Combining Statement of Revenues, Expenses and Changes in Fund Net Assets Non-Major Enterprise Funds For the Fiscal Year Ended June 30, 2012

	Malpractice e Authority		nns and icessions	Total
Operating revenues:				
Sales/rents/premiums	\$ 2,098	\$	23,895	\$ 25,993
Other	 		193	 193
Total operating revenues	2,098		24,088	26,186
Cost of sales	-		4,248	4,248
Gross margin	 2,098		19,840	 21,938
Operating expenses:				
General and administrative expense	544		16,712	17,256
Claims expense	1,501		-	1,501
Depreciation and amortization	-		24	24
Other	 		34	 34
Total operating expenses	 2,045		16,770	 18,815
Operating income (loss)	 53		3,070	 3,123
Nonoperating revenues (expenses):				
Interest and other investment income	 3,741	_	12	 3,753
Total nonoperating revenues (expenses)	 3,741		12	 3,753
Income before contributions and transfers	3,794		3,082	6,876
Transfers (out)	 		(2,101)	 (2,101)
Change in net assets	 3,794		981	 4,775
Total net assets, July 1	 33,924		680	 34,604
Total net assets, June 30	\$ 37,718	\$	1,661	\$ 39,379

State of Indiana Combining Statement of Cash Flows Non-Major Enterprise Funds For the Fiscal Year Ended June 30, 2012

	Resi Malpra Insur Auth	ance		ns and cessions		Total
Cash flows from operating activities:	Φ.	0.004	•	04.405	•	22.222
Cash received from customers Cash paid for general and administrative	\$	2,034 (505)	\$	24,195 (16,878)	\$	26,229 (17,383)
Cash paid to suppliers		(303)		(4,251)		(4,251)
Cash paid for claims expense		(4,393)		-		(4,393)
Net cash provided (used) by operating activities		(2,864)		3,066		202
Cash flows from noncapital financing activities:						
Transfers out		-		(2,101)		(2,101)
Net cash provided (used) by noncapital financing activities				(2,101)		(2,101)
Cash flows from investing activities:						
Proceeds from sales of investments		5,000		-		5,000
Purchase of investments		(2,758)		-		(2,758)
Interest income (expense) on investments		2,461		12		2,473
Net cash provided (used) by investing activities	-	4,703		12		4,715
Net increase (decrease) in cash and cash equivalents		1,839		977		2,816
Cash and cash equivalents, July 1		985		4,250		5,235
Cash and cash equivalents, June 30	\$	2,824	\$	5,227	\$	8,051
Reconciliation of cash , cash equivalents and investments:						
Cash and cash equivalents unrestricted at end of year	\$	2,824	\$	5,227	\$	8,051
Investments unrestricted		65,530		435		65,965
Cash, cash equivalents and investments per balance sheet	\$	68,354	\$	5,662	\$	74,016
Noncash investing, capital and financing activities:	•					
Increase in fair value of investments	\$	1,351	\$	-	\$	1,351

State of Indiana Combining Statement of Cash Flows Non-Major Enterprise Funds For the Fiscal Year Ended June 30, 2012

	Mal Ins	esidual practice urance thority	ns and cessions	Total
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$	53	\$ 3,070	\$ 3,123
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization expense		_	24	24
(Increase) decrease in receivables		(54)	122	68
(Increase) decrease in inventory		-	(3)	(3)
(Increase) decrease in prepaid expenses		-	(15)	(15)
Increase (decrease) in claims payable		(2,892)	-	(2,892)
Increase (decrease) in accounts payable		-	(15)	(15)
Increase (decrease) in deferred revenue		(10)	(52)	(62)
Increase (decrease) in salaries payable		-	(116)	(116)
Increase (decrease) in compensated absences		-	(16)	(16)
Increase (decrease) in other payables		39	 67	 106
Net cash provided (used) by operating activities	\$	(2,864)	\$ 3,066	\$ 202



INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that supply goods or services to other agencies of governmental units on a cost-reimbursement basis.

Institutional Industries - This fund accounts for revenues and expenses incurred from the operation of inmate employment programs. Goods produced or manufactured as a result of such programs are sold to state agencies and political subdivisions of the State as well as to the general public.

Administrative Services Revolving – This fund is used to account for the following rotary funds.

Information Technology Services provides telecommunications and data processing services to State agencies. Revenues consist of charges to user agencies.

Motor Pool Rotary Fund accounts for the operation and maintenance of State garages including the servicing and repair of all automotive equipment owned or controlled by the State. Revenues consist of charges to user agencies.

Printing Rotary Fund accounts for the operation of the State Print Shop, which provides printing services to other State agencies. Revenues consist of charges to user agencies.

General Services Rotary accounts for postal service charges to agencies. Revenues consist of charges to user agencies.

Aviation Rotary Fund accounts for the operation and maintenance of state aircraft. Revenues consist of charges to user agencies.

Self-Insurance Funds - The self-insurance funds consist of the **State Police Health Insurance Fund, State Employee Disability Fund, and the State Employee Health Insurance Fund.** These funds administer health insurance and disability plans for state employees and state police personnel as well as for certain school corporations.

State Personnel Department Fund - This fund accounts for revenues and expenses incurred by the Indiana State Personnel Department for providing human resource services to the executive branch of the government.

Accounting Centralization - This fund accounts for revenues and expenses incurred by the Indiana State Budget Agency for providing centralized accounting services to some smaller state agencies.

Combining Statement of Net Assets Internal Service Funds June 30, 2012 (amounts expressed in thousands) State of Indiana

	Instit	Institutional Industries	Admi Se Rev	Administrative Services Revolving	State Health In Fu	State Police Health Insurance Fund	State Employee Disability Fund		State Employee Health Insurance Fund	State Personnel Department Fund	sonnel t Fund	Accounting Centralization	_	Total
Assets Current assets:				,] 	
Cash, cash equivalents and investments - unrestricted	⇔	2,141	₩	23,099	↔	6,108	\$ 1,289	\$	37,941	⇔	969	\$	20 \$	71,293
Accounts		4,790		815		1,652	1,123	6	16,974		٠			25,354
Interfund services provided		534		6,417		•			•		•			6,951
Inventory		4,957		317		•			•		1		 -	5,274
Total current assets		12,422		30,648		7,760	2,412		54,915		695		20	108,872
Noncurrent assets: Canital assets:														
Property, plant, and equipment		19,250		50,077		•			•		•			69,327
Less accumulated depreciation		(11,911)		(38,696)		•			•		•			(50,607)
Total capital assets, net of depreciation		7,339		11,381		•		 -	•		•		 -	18,720
Total noncurrent assets		7,339		11,381		1			1		1		-	18,720
Total assets		19,761		42,029		7,760	2,412		54,915		695		50	127,592
Liabilities														
Current liabilities:														
Accounts payable		4,295		2,591		22			233					7,144
Salaries and benefits payable		443		1,758		•			61		404		22	2,688
Capital lease payable		197		109					•					306
Health/disability benefits payable		•		•		3,926	4,414	₹†	40,455					48,795
Accrued liability for compensated absences		458		1,653					25		403		15	2,554
Deferred revenue		വ		•					•					ı, cı
Offier liabilities		0		•		•		 -	•		•		 -	?
Total current liabilities		5,401		6,111		3,951	4,414	4	40,774		807		37	61,495
Noncurrent liabilities: Accrued liability for compensated absences		390		1,378		•			20		327		12	2,127
Capital lease payable		007,7		•		•		 -	•		۱		 -	001,1
Total noncurrent liabilites		8,156		1,378		•			20		327		12	9,893
Total liabilities		13,557		7,489		3,951	4,414	4	40,794		1,134		49	71,388
Net assets		Í		;										!
Invested in capital assets net of related debt Unrestricted (deficit)		(625) 6,829		11,272 23,268		3,809	(2,002)	- (2	14,121		(439)	٥	(29)	10,64 <i>/</i> 45,557
Total net assets	so	6,204	s	34,540	so	3,809	\$ (2,002)	\$	14,121	∽	(439)	\$	\$ (53)	56,204

State of Indiana
Combining Statement of Revenues, Expenses
and Changes in Fund Net Assets
Internal Service Funds
For the Fiscal Year Ended June 30, 2012

	Institutional Industries	tional	Adm St Re	dministrative Services Revolving	Sta Health	State Police Health Insurance Fund	State Disa	State Employee Disability Fund	State Employee Health Insurance Fund	State Personnel Department Fund	Accounting Centralization		Total
Operating revenues: Sales/rents/premiums Charges for services Other	₩	37,074 - 622	↔	110,956 227 507	↔	31,473	↔	22,313	\$ 308,156	. 7,256	391	₩	509,972 7,874 1,129
Total operating revenues		37,696		111,690		31,473		22,313	308,156	7,256	391		518,975
Cost of sales		22,315		1,355									23,670
Gross margin		15,381		110,335		31,473		22,313	308,156	7,256	391		495,305
Operating expenses: General and administrative expense Health / disability benefit payments Depreciation and amortization Other		14,206 - 743 21		100,430		1,558 30,651 -		600 21,724 -	17,270 301,378 -	8,226	420		142,710 353,753 6,726 14,029
Total operating expenses		14,970		106,413		32,209		22,324	332,656	8,226	420		517,218
Operating income (loss)		411		3,922		(736)		(11)	(24,500)	(026)	(29)		(21,913)
Nonoperating revenues (expenses): Interest and other investment income Interest and other investment expense Gain (Loss) on disposition of assets Other		1 (653) 520		(9) (316) 10				1 1 1 1					1 (662) 204 10
Total nonoperating revenues (expenses)		(132)		(315)		•							(447)
Income before contributions and transfers		279		3,607		(736)		(11)	(24,500)	(026)	(53)		(22,360)
Transfers in Transfers (out)				550 (40,000)		1 1			1 1	1 1			550 (40,000)
Change in net assets		279		(35,843)		(736)		(11)	(24,500)	(026)	(29)		(61,810)
Total net assets, July 1, as restated		5,925		70,383		4,545		(1,991)	38,621	531			118,014
Total net assets, June 30	\$	6,204	⇔	34,540	\$	3,809	ss	(2,002)	\$ 14,121	\$ (439)	\$ (29)	↔	56,204

State of Indiana
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2012

	Inst	Institutional	Adm	Administrative Services	State Police Health Insurance		State Employee		State Employee Health		State Personnel Department	Accounting	ting	H	<u> </u>
Cash flows from operating activities: Cash received from customers Cash paid for general and administrative Cash paid for salary/health/disability benefit payments	6	37,967 (14,058)	₩	110,332 (99,501)	8 8	257 533) 869)	\$ 22		306,068 (31,796) (294,669)	₩	7,255 (8,206)	₩ ↔	391 (371)	8 E E	515,476 (156,065) (347,979)
Cash paid to suppliers Net cash provided (used) by operating activities		2,111		(3,159)		(1,145)		(835)	- (20,397)		(951)		20		(24,957) (13,525)
Cash flows from noncapital financing activities: Transfers in Transfers out		1 1		550 (40,000)											550 (40,000)
Net cash provided (used) by noncapital financing activities	Se	'		(39,450)		'					'				(39,450)
Cash flows from capital and related financing activities: Acquisition/construction of capital assets Proceeds from sale of assets Principal payments capital leases Interest paid		(204) 520 (182) (653)		(5,205) 35 (124) (9)											(5,409) 555 (306) (662)
Net cash provided (used) by capital and related financing activities		(519)		(5,303)		•		•			'		•		(5,822)
Cash flows from investing activities: Interest income (expense) on investments Net cash provided (used) by investing activities															
Net increase (decrease) in cash and cash equivalents		1,593		(37,081)	<u> </u>	(1,145)		(835)	(20,397)		(951)		20		(58,796)
Cash and cash equivalents, July 1 Cash and cash equivalents, June 30	↔	548	₩	60,180 23,099	₩	6,108	\$	2,124	58,338 37,941	φ.	1,646	₩	20	8	71,293
Reconciliation of cash, cash equivalents and investments: Cash and cash equivalents unrestricted at end of year	∨	2,141	↔	23,099	↔	6,108	\$	1,289	\$ 37,941	↔	695	₩	50	∽	71,293
Cash, cash equivalents and investments per balance sheet	↔	2,141	⇔	23,099	₩.	6,108	8	1,289	\$ 37,941	φ.	695	₩.	20	∽	71,293

State of Indiana Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2012

	Institutional Industries	tional	Admi Se Re	Administrative Services Revolving	State Police Health Insurance Fund	olice th nce d	State Employee Disability Fund	'	State Employee Health Insurance Fund	State Personnel Department Fund	ate onnel tment od	Accounting Centralization	n =	Total
Reconciliation of operating income to net cash provided (used) by operating activities:														
Operating income (loss)	↔	411	↔	3,922	↔	(736)	\$ (11)	\$	(24,500)	\$	(026)	. \$	(53)	(21,913)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:														
Depreciation/amortization expense		743		5,983		٠			•					6,726
(Increase) decrease in receivables		(66)		(402)		(216)	(108)	_	(2,088)					(2,913)
(Increase) decrease in interfund services provided		427		(699)		•								(242)
(Increase) decrease in inventory		(845)		(9)		٠			•					(851)
Increase (decrease) in health and disability benefits payable		٠		•		(218)	(716)	_	6,709					5,775
Increase (decrease) in accounts payable		1,362		(1,797)		25			(623)		£			(1,034)
Increase (decrease) in deferred revenue		(16)		(288)										(304)
Increase (decrease) in salaries payable		20		535		٠			61		28		22	746
Increase (decrease) in compensated absences		22		394					44		(38)		27	484
Increase (decrease) in other payables		_		•		1			•				-	-
Net cash provided (used) by operating activities	so	2,111	₩	7,672	↔	(1,145)	\$ (835)	\$	(20,397)	s	(951)	₩.	20 \$	(13,525)

FIDUCIARY FUNDS

Fiduciary funds account for assets held by or on behalf of the government in a trustee capacity or as an agent on behalf of others.

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, and other post-employment benefit plans.

Indiana Public Retirement System – This fund manages defined benefit agent multiple-employer and defined benefit, multiple-employer cost-sharing plans administered by the Indiana Public Retirement System's Board of Trustees.

State Police Pension Fund - This fund is used to account for assets held for a defined benefit, single-employer public employee retirement system administered by the Indiana State Police.

State Employee Retiree Health Benefit Trust Fund-DB - This fund is used to account for assets held for the State's four defined benefit, single-employer OPEB plans: the State Personnel Plan (SPP) and Legislature Plan (LP) administered by the State Personnel Department; Indiana State Police Plan (ISPP) administered by the Indiana State Police; and the Conservation and Excise Police Plan (CEPP) administered by the Indiana State Excise Police and Indiana Conservation Officers Health Insurance Committee.

State Employee Retiree Health Benefit Trust Fund-DC - This fund is used to account for assets held for a defined contribution, single-employer OPEB plan administered by the State Budget Agency.

PRIVATE-PURPOSE TRUST FUNDS

Private-Purpose trust funds are used to account for trust arrangements in which both the principal and interest may be spent for the benefit of individuals, private organizations or other governments.

Abandoned Property Fund - This fund is used to administer abandoned property of individuals, private organizations and other governments held by the State.

Private-Purpose Trust Fund - This fund is used to account for a group of fund centers under which principal and interest benefit individuals, private organizations, or other governments.

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds account for resources that are custodial in nature. They generally are amounts held by the State of Indiana on behalf of third parties.

Employee Payroll, Withholding and Benefits Funds - These funds are used for the disposition of various payroll-related deductions and contributions such as social security and insurance contributions.

Local Distributions Fund - This fund is composed of accounts used to distribute revenue collections to local units of government based upon statutory formulas.

Child Support Fund - This fund is used for the collection and distribution of child support payments.

Department of Insurance Fund - This fund includes security deposits of insurance companies, health maintenance organizations and third party administrators as required.

Other Agency Funds – This category comprises various escrows, revenue collection, and agency accounts for which the State acts in an agent capacity until proper disposition of the assets can be made.

State of Indiana Combining Statement of Fiduciary Net Assets Pension and Other Employee Benefit Trust Funds June 30, 2012

			Primary	/ Governmen	ıt			ciary in Nature nponent Unit	
	State Polic		Retii Ben	e Employee ree Health refit Trust and - DB	Ret Be	e Employee iree Health nefit Trust und - DC		diana Public ement System	 Total
Assets:									
Cash and cash equivalents	\$ 145,		\$	64,854	\$	53,639	\$	28,134	\$ 292,365
Securities lending collateral	4,8	365		-		-		897,731	902,596
Repurchase agreements		-		-		-		97,490	97,490
Receivables: Contributions		219		52		99		200,964	201,334
Interest		690		6		21		86,947	87,664
Member loans		228		-		-		-	228
From investment sales		423		_		_		1,696,092	1,700,515
Other	.,	-		-		-		1,213	1,213
Total receivables	5.1	560		58		120		1,985,216	 1,990,954
Investments at fair value:	٥,٠	300		30		120		1,303,210	1,330,334
Short term investments		_		_		_		2,494,039	2,494,039
Equity Securities	37,	137		-		_		6,281,118	6,318,255
Debt Securities	76,			1,902		160,841		11,672,834	11,911,678
Mutual Funds and Collective Trust Funds	131,	336		-		-		-	131,336
Other		-				-		6,219,243	6,219,243
Total investments	244,	574		1,902	-	160,841		26,667,234	 27,074,551
Other assets		-		-		-		125	125
Capital assets:									
Property, plant and equipment		-		-		-		15,345	15,345
less accumulated depreciation				<u>-</u>				(4,416)	 (4,416)
Total assets	400,	737		66,814		214,600		29,686,859	 30,369,010
Liabilities and fund balances:									
Liabilities:									
Accounts payable		29		-		17		6,263	6,309
Salaries and benefits payable		-		-		-		2,116	2,116
Benefits payable		-		-		236		959	1,195
Investment purchases payable		-		-		-		3,067,466	3,067,466
Securities purchased payable		433		-		-		148,198	155,631
Securities lending collateral	4,8	865				-	-	897,731	 902,596
Total liabilities	12,	327		<u>-</u>		253		4,122,733	 4,135,313
Net assets:									
Held in trust for:									
Employees' pension benefits	388,4	410		-		-		25,547,239	25,935,649
OPEB benefits		-		66,814		214,347		-	281,161
Future death benefits		-		-		-		12,366	12,366
Local units		-		-				4,521	 4,521
Total net assets	\$ 388,	410	\$	66,814	\$	214,347	\$	25,564,126	\$ 26,233,697

State of Indiana Combining Statement of Changes in Fiduciary Net Assets Pension and Other Employee Benefit Trust Funds For the Year Ended June 30, 2012

			Primary	y Government			ciary in Nature	
		e Police on Fund	Reti	Employee ree Health t Trust Fund - DB	Ret	ie Employee iree Health fit Trust Fund - DC	diana Public ement System	Total
Additions:								
Member contributions	\$	3,774	\$	2,289	\$	-	\$ 335,548	\$ 341,611
Employer contributions		16,059		51,303		22,430	1,605,839	1,695,631
Contributions from the State of Indiana		-		-		-	89,763	89,763
Net investment income (loss)		8,487		27		595	291,206	300,315
Less investment expense		(913)		-		-	(118,405)	(119,318)
Federal reimbursements		-		481		-	-	481
Transfers from other retirement funds		-		7,314		-	13,025	20,339
Other				200		-	 100	 300
Total additions		27,407		61,614		23,025	 2,217,076	 2,329,122
Deductions:								
Pension and disability benefits		29,929		-		-	2,033,911	2,063,840
Retiree health benefits		-		-		13,163	-	13,163
Death benefits		-		-		-	938	938
Refunds of contributions and interest		-		-		-	95,431	95,431
Administrative		259		80		156	31,489	31,984
Pension relief distributions		-		-		-	224,220	224,220
Capital projects		-		-		-	9,359	9,359
Transfers to other retirement funds		-		-		7,314	13,025	20,339
Other	-			<u> </u>		<u> </u>	 250	 250
Total deductions		30,188		80		20,633	 2,408,623	 2,459,524
Net increase (decrease) in net assets		(2,781)		61,534		2,392	(191,547)	 (130,402)
Net assets held in trust for pension and other employee benefits, July 1, as restated:								
Pension benefits		391,191		-		-	25,739,801	26,130,992
OPEB benefits		-		5,280		211,955	-	217,235
Future death benefits		-		-		-	11,105	11,105
Local units		-					 4,767	 4,767
Net assets held in trust for pension and								
other employee benefits, June 30	\$	388,410	\$	66,814	\$	214,347	\$ 25,564,126	\$ 26,233,697

State of Indiana Combining Statement of Net Assets Private-Purpose Trust Funds June 30, 2012

	Abandoned Property Fund			te Purpose ust Fund	Total		
Assets: Cash, cash equivalents and investments	\$	33,230	\$	21,211	\$	54,441	
Receivables: Taxes	•	,	•	4,384	•	4,384	
Interest		<u>-</u>		3		3	
Total assets	\$	33,230	\$	25,598	\$	58,828	
Liabilities:							
Accounts payable Intergovernmental payable	\$	750 -	\$	747 2,451	\$	1,497 2,451	
Total liabilities		750		3,198		3,948	
Net assets:							
Held in trust for trust beneficiaries		32,480		22,400		54,880	
Total net assets	\$	32,480	\$	22,400	\$	54,880	

State of Indiana Combining Statement of Changes in Net Assets Private-Purpose Trust Funds June 30, 2012

	Abandoned Property Fund		Private-Purpose Trust Fund		 Total
Additions:					
Taxes	\$	-	\$	84,243	\$ 84,243
Investment Income		4		44	48
Member Contributions		-		3,988	3,988
Donations/escheats		112,083		-	112,083
Total additions		112,087		88,275	 200,362
Deductions:					
Payments to participants/beneficiaries		99,880		87,745	187,625
Total deductions		99,880		87,745	187,625
Net increase (decrease) in net assets		12,207		530	12,737
Net assets held in trust, July 1, as restated		20,273		21,870	42,143
Net assets held in trust, June 30	\$	32,480	\$	22,400	\$ 54,880

State of Indiana Combining Statement of Net Assets Agency Funds June 30, 2012

	Pa Withho	ployee lyroll, olding and nefits	Dis	Local tributions	Child upport	epartment Insurance	4	Other Agency Funds	 Total
Assets: Cash, cash equivalents and investments Receivables:	\$	215	\$	29,285	\$ 18,201	\$ 257,832	\$	63,726	\$ 369,259
Taxes Other		<u>-</u>		128,425	 <u>-</u>	 <u>-</u>		15,158 53	 143,583 53
Total assets	\$	215	\$	157,710	\$ 18,201	\$ 257,832	\$	78,937	\$ 512,895
Liabilities: Accounts/escrows payable Other liabilities	\$	215	\$	157,710 -	\$ 18,201	\$ 257,832 -	\$	63,779 15,158	\$ 497,737 15,158
Total liabilities	\$	215	\$	157,710	\$ 18,201	\$ 257,832	\$	78,937	\$ 512,895

State of Indiana Combining Statement of Changes In Assets and Liabilities Agency Funds For the Year Ended June 30, 2012

(amounts expressed in thousands)

	Bal	ance, July 1	Additions		 Deductions	Bala	nce, June 30
Employee Payroll, Withholding and Benefits Assets:							
Cash, cash equivalents, and investments	\$	4,293	\$	3,515,597	\$ 3,519,675	\$	215
Total assets	\$	4,293	\$	3,515,597	\$ 3,519,675	\$	215
Liabilities:							
Accounts / escrows payable	\$	4,293	\$	3,515,597	\$ 3,519,675	\$	215
Total liabilities	\$	4,293	\$	3,515,597	\$ 3,519,675	\$	215
Local Distributions Assets:							
Cash, cash equivalents, and investments	\$	-	\$	2,147,922	\$ 2,118,637	\$	29,285
Receivables		113,978		128,425	 113,978		128,425
Total assets	\$	113,978	\$	2,276,347	\$ 2,232,615	\$	157,710
Liabilities:							
Accounts / escrows payable	\$	113,978	\$	2,276,347	\$ 2,232,615	\$	157,710
Total liabilities	\$	113,978	\$	2,276,347	\$ 2,232,615	\$	157,710
Child Support Assets:							
Cash, cash equivalents, and investments	\$	22,944	\$	861,092	\$ 865,835	\$	18,201
Total assets	\$	22,944	\$	861,092	\$ 865,835	\$	18,201
Liabilities:							
Accounts / escrows payable	\$	22,944	\$	861,092	\$ 865,835	\$	18,201
Total liabilities	\$	22,944	\$	861,092	\$ 865,835	\$	18,201

continued on next page

State of Indiana Combining Statement of Changes In Assets and Liabilities Agency Funds For the Year Ended June 30, 2012

	Bal	ance, July 1	Additions		Deductions		Balaı	nce, June 30
Department of Insurance								
Assets:								
Cash, cash equivalents, and investments	\$	269,175	\$	2,172	\$	13,515	\$	257,832
Total assets	\$	269,175	\$	2,172	\$	13,515	\$	257,832
Liabilities:								
Accounts / escrows payable	\$	269,175	\$	2,172	\$	13,515	\$	257,832
Total liabilities	\$	269,175	\$	2,172	\$	13,515	\$	257,832
Other Agency Funds								
Assets:								
Cash, cash equivalents, and investments	\$	54,912	\$	715,834	\$	707,020	\$	63,726
Receivables		15,084		15,211		15,084		15,211
Total assets	\$	69,996	\$	731,045	\$	722,104	\$	78,937
Liabilities:								
Accounts / escrows payable	\$	54,961	\$	715.887	\$	707,069	\$	63,779
Other liabilities		15,035		15,158		15,035		15,158
Total liabilities	\$	69,996	\$	731,045	\$	722,104	\$	78,937
Total Agency Funds								
Assets:								
Cash, cash equivalents, and investments	\$	351,324	\$	7,242,617	\$	7,224,682	\$	369,259
Receivables		129,062		143,636		129,062		143,636
Total assets	\$	480,386	\$	7,386,253	\$	7,353,744	\$	512,895
Liabilities:								
Accounts / escrows payable	\$	465,351	\$	7,371,095	\$	7,338,709	\$	497,737
Other liabilities		15,035		15,158		15,035		15,158
Total liabilities	\$	480,386	\$	7,386,253	\$	7,353,744	\$	512,895

NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

GOVERNMENTAL FUNDS

Governmental component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component unit consists of the following governmental fund:

Indiana Economic Development Corporation – The responsibility of this corporation is to improve the quality of life for the citizens of Indiana by encouraging the diversification of Indiana's economy, by the orderly economic development and growth of Indiana, the creation of new jobs, the growth and modernization of existing industry and the promotion of Indiana.

PROPRIETARY FUNDS

Proprietary component units represent funds that are legally separate from the State of Indiana, but provide valuable and beneficial services to the State and its citizens. The non-major discretely presented component units consist of the following proprietary funds:

White River State Park Development Commission – The responsibility of this commission is to design and implement a plan for the establishment and development of park, exposition, educational, athletic, and recreational projects to be located within one mile from the banks of the Indiana White River in a consolidated first-class city and county.

Ports of Indiana – The responsibility of this commission is to construct, maintain, and operate public ports with terminal facilities and traffic exchange points for all forms of transportation on Lake Michigan and the Ohio and Wabash Rivers.

State Fair Commission – This commission is responsible for holding the annual Indiana State Fair and for operating and maintaining the State Fairgrounds and other properties it owns.

Indiana Comprehensive Health Insurance Association – The responsibility of this Association is to assure that health insurance is made available throughout the year to each eligible Indiana resident applying to the Association for coverage.

Indiana Political Subdivision Risk Management Commission – This commission is responsible for administering the Basic and Catastrophic funds that aid political subdivisions in protecting themselves against liabilities.

Indiana State Museum and Historic Sites Corporation – The responsibility of this corporation is to operate and administer the state historic sites including the Indiana State Museum which collects, conserves and exhibits artifacts and materials reflecting the cultural and natural history of Indiana.

COLLEGES AND UNIVERSITIES

College and university funds are used to account for the operations of state-supported colleges and universities. The non-major discretely presented component units consist of the following institutions:

Ball State University Indiana State University Ivy Tech Community College of Indiana University of Southern Indiana Vincennes University

State of Indiana Combining Statement of Net Assets Non-Major Discretely Presented Component Units Governmental Funds June 30, 2012

	Indiana Economic Development Corporation	Total
Assets: Current assets: Cash, cash equivalents and investments Receivables (net) Loans Total current assets Noncurrent assets:	\$ 138,007 153 910 139,071	\$ 138,007 153 910 139,071
Loans Capital assets: Property, plant, and equipment Less accumulated depreciation Total capital assets, net of depreciation	28,328 381 (155) 226	28,328 381 (155) 226
Total assets Total assets	28,554 167,625	28,554 167,625
Liabilities: Current liabilities: Accounts payable Salaries, health, disability, and benefits payable Deferred revenue Accrued liability for compensated absences Total current liabilities	2,254 318 19,896 263	2,254 318 19,896 263
Long-term liabilities: Accrued liability for compensated absences Total long-term liabilities	103	103
Total liabilities Net Assets:	22,833	22,833
Invested in capital assets net of related debt Unrestricted Total net assets	226 144,565 \$ 144,791	226 144,565 \$ 144,791

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units Governmental Funds
For the Fiscal Year Ended June 30, 2012

	Indiana Economic Development Corporation	Total
Expenses:		
General Government	\$ 43,162	\$ 43,162
Total Expenses	43,162	43,162
Program Revenues:		
Charges for services	240	240
Operating Grants and Contributions	11,309	11,309
Total Program Revenues	11,549	11,549
Net Program (Expense) Revenue	(31,613)	(31,613)
General Revenues:		
Gaming Taxes	1,005	1,005
Payments from State of Indiana	43,298	43,298
Total General Revenues	44,303	44,303
Change in Net Assets	12,690	12,690
Net Assets, beginning	132,101	132,101
Net Assets, ending	\$ 144,791	\$ 144,791

State of Indiana Combining Balance Sheet Indiana Economic Development Corporation Discretely Presented Component Units - Governmental Funds June 30, 2012

	Indiana Economic Development Corp		Total		
Assets:					
Cash, cash equivalents and investments-unrestricted Receivables:	\$	138,007	\$	138,007	
Accounts		32		32	
Grants		110		110	
Interest		7		7	
Loans		29,238		29,238	
Total assets		167,395		167,395	
Liabilities:					
Accounts payable		1,890		1,890	
Salaries and benefits payable		318		318	
Deferred revenue		19,896		19,896	
Accrued liability for compensated absences-current	-	23		23	
Total liabilities		22,126		22,126	
Fund balance:					
Assigned:					
General Government		145,268		145,268	
Total fund balance		145,268		145,268	
Total liabilities and fund balance	\$	167,395	\$	167,395	

State of Indiana

Reconciliation of the Balance Sheet to the Statement of Net Assets Indiana Economic Development Corporation Discretely Presented Component Units - Governmental Funds June 30, 2012

Total fund balances-governmental funds		\$	145,268
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:			
Property, plant, and equipment Accumulated depreciation Total capital assets, net of depreciation	\$	381 (155)	226
Some of the state's receivables will be collected after year-end but are not available soor enough to pay for current period's expenditures and therefore are deferred in the fund	1		
Accounts receivable		4	4
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as expenditures in the funds.			4
Accounts payable		(364)	(364)
Some liabilities are not due and payable in the current period and therefore are not repor in the funds. Those liabilities consist of:	ted		
Accrued liability for compensated absences		(343)	(343)
Net assets of governmental activities		\$	144,791

State of Indiana Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Indiana Economic Development Corporation Discretely Presented Component Units - Governmental Funds For the Year Ended June 30, 2012

	na Economic Iopment Corp	Total		
Revenues:				
Taxes:				
Gaming	\$ 1,005	\$	1,005	
Total taxes	1,005		1,005	
Current service charges	236	\$	236	
Investment income	115		115	
State appropriatiosn	43,298		43,298	
Grants	11,193		11,193	
Other	1		1	
Total revenues	 55,848		55,848	
Expenditures:				
Current:				
General government	 44,722		44,722	
Total expenditures	 44,722		44,722	
Excess (deficiency) of revenues over expenditures	11,126		11,126	
Net change in fund balances	11,126		11,126	
Fund Balance July 1, as restated	134,142		134,142	
Fund Balance June 30	\$ 145,268	\$	145,268	

12,690

State of Indiana

(amounts expressed in thousands)

Change in net assets of governmental activities.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities Indiana Economic Development Corporation
Discretely Presented Component Unit - Governmental Funds
For the Year Ended June 30, 2012

Net change in fund balances-total governmental funds	\$ 11,126
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report net capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$13) exceeds net capital outlays (\$0) in the	
current period.	(13)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Non-tax revenue	4
Non-tax revenue	4
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds.	
Operating expenses	1,573

State of Indiana **Combining Statement of Net Assets** Non-Major Discretely Presented Component Units -**Proprietary Funds** June 30, 2012 (amounts expressed in thousands)

	White River State Park Development		Indiana State Fair	Indiana Comprehensive Health	Indiana Political Subdivision Risk Management	Indiana State Museum and Historic Sites	_
	Commission	Ports of Indiana	Commission	Insurance Association	Commission	Corporation	Totals
Assets							
Current assets:							
Cash, cash equivalents and investments	\$ 4,018	\$ 20,638	\$ 8,378	\$ 10,808	\$ 9,489	\$ 3,395	\$ 56,726
Receivables (net)	98	618	609	4,036	7	1,271	6,639
Inventory Prepaid expenses	12 94	270	184 42	-	-	220 12	416 418
Investment in direct financing lease	94	180	42		-	12	180
investment in direct infancing lease		100					100
Total current assets	4,222	21,706	9,213	14,844	9,496	4,898	64,379
Noncurrent assets:							
Cash, cash equivalents and investments - restricted	350	-	2,757	-	-	964	4,071
Other receivables	-	-		-	-	8	8
Bond issuance costs, net of amortization	-	-	313	-		-	313
Investment in direct financing lease	-	281	-	-	-	-	281
Net pension assets		-	11	-	-		11
Other noncurrent assets	-	•	•	-	-	220	220
Capital assets: Land	79,533	62,367	14,905				156,805
Infrastructure	19,533	54,747	14,905	-		•	54,747
Construction in progress		8,802	5,337				14,139
Property, plant, and equipment	42,427	21,063	75,154	_		982	139,626
Less accumulated depreciation	(16,371)	(58,855)	(54,287)			(511)	(130,024)
Total capital assets, net of depreciation	105,589	88,124	41,109			471	235,293
Total noncurrent assets	105,939	88,405	44,190			1,663	240,197
Total assets	110,161	110,111	53,403	14,844	9,496	6,561	304,576
Liabilities							
Current liabilities: Accounts payable	137	778	713		5	116	1,749
Claims payable	137	110	713	18,736	5	110	18,736
Interest payable			239	10,730			239
Current portion of long-term debt	_		1,671			_	1,671
Salaries, health, disability, and benefits payable	53		120				173
Deferred revenue		-	254	10,583		176	11,013
Accrued liability for compensated absences	-		177			-	177
Other current liabilities		1,223	8	654		316	2,201
Total current liabilities	190	2,001	3,182	29,973	5	608	35,959
Total current habilities		2,001	3,102	29,313			33,333
Long-term liabilities:							
Accrued liability for compensated absences			199				199
Revenue bonds/notes payable	-	-	9,536	-		-	9,536
Other noncurrent liabilities						11	11
Total long-term liabilities		-	9,735	-	-	11	9,746
Total liabilities	190	2,001	12,917	29,973	5	619	45,705
. Jtal liabilities	190	2,001	12,317	23,373		019	40,700
Net assets							
Invested in capital assets net of related debt	105,589	86,954	29,874	-		471	222,888
Restricted-nonexpendable							
Grants/constitutional restrictions	57	-	-	-		777	834
Capital projects	673		-	-	-	-	673
Student aid	217						217
Total restricted-nonexpendable	947					777	1,724
Restricted-expendable							
Grants/constitutional restrictions	-	-	187	192	-	1,309	1,688
Endowments	-	-	4.404	-	-	113	113
Future debt service	-	-	4,164	-	-	-	4,164
Capital projects Repairs and rehabilitation	-	•	990	-	-	438 167	1,428 167
Other purposes	•	•	1,011		597	257	1,865
Total restricted-expendable			6,352	192	597	2,284	9,425
Unrestricted (deficit)	3,435	21,156	4,260	(15,321)	8,894	2,410	24,834
Total net assets			\$ 40,486		\$ 9,491	\$ 5,942	
i otai net assets	\$ 109,971	\$ 108,110	φ 40,486	\$ (15,129)	φ 9,491	<i>φ</i> 5,942	\$ 258,871

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units Proprietary Funds
For the Fiscal Year Ended June 30, 2012

					Program Revenues	venues					Net (E	xpense) Re	Net (Expense) Revenue and Changes in Net Assets	anges in	Net Assets				
		Expenses	-	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions		White River State Park Development Commission	Ports of Indiana	Indiana State Fair a Commission	ļ	Indiana Comprehensive Health Insurance Association		Indiana Political Subdivision Risk Management Commission	Mus Hist	Indiana State Museum and Historic Sites Corporation	·	Total
River State Park Development Commission	မှ	4,083	69 E	2,439	s		69	φ,	(1,644)	69	69	1	4	69	•	မှ		ь	(1,644)
of Indiana		7,699	6	9,683			273	~		2,257					•		•		2,257
a State Fair Commission		24,934	4	14,634		394	51	_	•			(9,855)			•		•		(9,822)
a Comprehensive Health Insurance Association		134,365	2	133,215		1,896	•		•				,-	746	•		•		746
a Political Subdivision Risk Management Commission	ion	116	9	123					•						7		•		7
a State Museum and Historic Sites Corporation		11,783	3	2,094		1,014			•						•		(8,675)		(8,675)
tal component units	છ	182,980	& 0	162,188	ક	3,304	\$ 324	 !	(1,644)	2,257	7	(9,855)		746	7		(8,675)		(17,164)
	g	General revenues:	ï																
	=	Investment earnings	nings						6	,	4	36		-	308		20		378
	а.	Payments from State of Indiana	State of	f Indiana					790			7,844			•		9,203		17,837
	O	Other							1	4,039	6				•		1,783		5,833
	ē	Total general revenues	senue.						810	4,043	3	7,880		-	308		11,006		24,048
	ర్	Change in net assets	sets						(834)	6,300	0	(1,975)		747	315		2,331		6,884
	Ne	Net assets - beginning, as restated	inning, a	s restated					110,805	101,810	0	42,461	(15,876)	376)	9,176		3,611		251,987
	Ne	Net assets - ending	Bu					s	109,971	\$ 108,110	\$ 0	40,486	\$ (15,129)	129) \$	9,491	s	5,942	မှ	258,871

State of Indiana **Combining Statement of Net Assets Discretely Presented Component Units -Colleges and Universities** June 30, 2012 (amounts expressed in thousands)

	Ball State University	Indiana State University	lvy Tech Community College	University of Southern Indiana	Vincennes University	Totals
Assets						
Current assets: Cash, cash equivalents and investments	\$ 163,381	\$ 32,633	\$ 198,317	\$ 47,445	\$ 21,609	\$ 463,385
Receivables (net)	51,579	16,032	57,260	14,129	7,869	146,869
Inventory	1,456	31		1,195	2,282	4,964
Prepaid expenses Funds held in trust by others	3,842 15,599	787	664	18 355	466 16	5,777 23,402
Other current assets	15,599		7,432	1,357	424	23, 4 02 1,781
Total current assets	235,857	49,483	263,673	64,499	32,666	646,178
Noncurrent assets:						
Cash, cash equivalents and investments - restricted	1,679	41,045	23,097	259	_	66,080
Other receivables	9,505	10,742	33,930	-	687	54,864
Investments - unrestricted	279,453	107,918	133,424	119,797	170,640	811,232
Bond issuance costs net of amortization Deferred outflow - derivative instrument	2,583	-	370	2,900	486	2,953 3,386
Other postemployment benefits	8,074	11,139	-	-	7,194	26,407
Other noncurrent assets	4,448	5,085	219	4,095	225	14,072
Capital assets: Land	53,841	- 	- 20.204	18,104	17 225	172,442
Infrastructure	69,023	54,878 33,636	28,384 21,717	6,839	17,235	172,442
Construction in progress	30,014	27,424	6,910	3,745	6,147	74,240
Property, plant, and equipment	751,621	481,218	761,886	279,538	265,639	2,539,902
Less accumulated depreciation	(312,107)	(243,376)	(220,419)	(130,315)	(104,791)	(1,011,008)
Total capital assets, net of depreciation	592,392	353,780	598,478	177,911	184,230	1,906,791
Total noncurrent assets	898,134	529,709	789,518	304,962	363,462	2,885,785
Total assets	1,133,991	579,192	1,053,191	369,461	396,128	3,531,963
Liabilities						
Current liabilities: Accounts payable	27.086	4,039	27,799	1,646	2,208	62,778
Interest payable	27,000	4,039	21,199	1,991	2,200	1,991
Current portion of long-term debt	11,415	8,489	37,280	10,709	4,248	72,141
Capital lease payable		344	-	-	3	347
Salaries, health, disability, and benefits payable Deferred revenue	5,264 307	6,590 1,415	6,263 23,062	6,715 1,952	5,355 2,737	30,187 29,473
Accrued liability for compensated absences	-	3,119	10,333	1,932	1,157	14,609
Pollution remediation payable	-	284		-	-	284
Deposits held in custody for others Other current liabilities	9,859 742	1,286 777	7,366	3,148	5,347 600	23,858 5,267
Total current liabilities	54,673	26,343	112,103	26,161	21,655	240,935
Long-term liabilities:						
Accrued liability for compensated absences	7,879	906	5,355	2,254	-	16,394
Other postemployment benefits	-	-	16,737	5,286	-	22,023
Deferred revenue Capital lease payable	-	1,952 750			8	1,952 758
Funds held in trust by others	-	465	-	-	31,732	32,197
Advances from federal government	-	7,783	-	-	1,116	8,899
Revenue bonds/notes payable	184,565	109,814	352,179	121,384	58,050	825,992
Derivative instrument liability Other noncurrent liabilities	22,438	5,519	514	2,900 36	486 18	3,386 28,525
Other Honcurent habilities	22,430	3,319	314			20,323
Total long-term liabilities	214,882	127,189	374,785	131,860	91,410	940,126
Total liabilities	269,555	153,532	486,888	158,021	113,065	1,181,061
Net assets Invested in capital assets net of related debt	409,137	241,508	213,618	42,996	121,717	1,028,976
Restricted-nonexpendable Permanent funds	_	45,600	_	_	_	45,600
Public safety programs	2,713	45,000	-	-	-	2,713
Capital projects	212	-	2,203	-	-	2,415
Instruction and research	24,424	511	1,300	6,555	-	32,790
Student aid Other purposes	38,353 4,987	2,191 1,986	19,829	23,189 6,041	17,200 5,040	100,762 18.054
Total restricted-nonexpendable	70,689	50,288	23,332	35,785	22,240	202,334
Restricted-expendable						
Instruction and research	50,259	5,183	7,556	7,973	-	70,971
Grants/constitutional restrictions	3,653	3,001	-	-	76	6,730
Endowments Future debt service	6,137	5,784	63	300	-	5,847 6,437
Public safety programs	6,599	-	-	-	-	6,599
Student aid	37,668	-	4,169	17,342	5,562	64,741
Auxiliary enterprises	1,341	-	-	1,055	-	2,396
Capital projects Other purposes	24,772 2,848	5,286 1,877	55,134 1,474	3,162 3,322	2,734 1,393	91,088 10,914
Total restricted-expendable	133,277	21,131	68,396	33,154	9,765	265,723
Unrestricted (deficit)	251,333	112,733	260,957	99,505	129,341	853,869
Total net assets	\$ 864,436	\$ 425,660	\$ 566,303	\$ 211,440	\$ 283,063	\$ 2,350,902

State of Indiana
Combining Statement of Activities
Non-Major Discretely Presented Component Units Colleges and Universities
For the Year Ended June 30, 2012

			Program Revenues	sennes			Net (E)	Net (Expense) Revenue and Changes in Net Assets	ind Changes in Ne	t Assets	
l	Expenses	Charges for Services	Operating Grants and Contribution	gu bu suo	Capital Grants and Contributions	Ball State University	Indiana State University	lvy Tech State College	University of Southern Indiana	Vincennes University	Total
Ball State University	\$ 424,784	\$ 237,916	\$ 20,4	,440 \$,	\$ (166,428)	ا ج	€	€	€	\$ (166,428)
Indiana State University	212,418	101,558	1	11,945	3,240		(92,675)	•	•	•	(92,675)
lvy Tech Community College	666,052	166,060	39	39,548	5,370	•		(455,074)	•	•	(455,074)
University of Southern Indiana	148,608	71,011	31	31,120	381	•	•		(46,096)	•	(46,096)
Vincennes University	127,545	49,650	17	960,71	•	1		•		(60,799)	(60,799)
Total component units	\$ 1,579,407	\$ 626,195	\$ 120,1	,149 \$	8,991	(166,428)	(95,675)	(455,074)	(46,096)	(60,799)	(824,072)
	General revenues:	nes:									
	Investment earnings	arnings				3,872	8,463	4,371	1,714	3,147	21,567
	Payments fro	Payments from State of Indiana	ana			139,526	76,475	216,235	51,579	41,550	525,365
	Other					53,992	33,271	284,304	2,481	26,828	400,876
	Total general revenues	evenues				197,390	118,209	504,910	55,774	71,525	947,808
	Change in net assets	assets				30,962	22,534	49,836	9,678	10,726	123,736
	Net assets - be	Net assets - beginning, as restated	tated			833,474	403,126	516,467	201,762	272,337	2,227,166
	Net assets - ending	ding				\$ 864,436	\$ 425,660	\$ 566,303	\$ 211,440	\$ 283,063	\$ 2,350,902



STATISTICAL SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Photo provided by the Indiana Adjutant General's Office 122d Fighter Wing Public Affairs, Air National Guard.



A pilot of the 122d Fighter Wing Air National Guard located at Baer Field, Fort Wayne IN conducts Air Gunnery training with his A-10 Thunderbolt II that can employ several varieties of munitions that includes general purpose bombs, cluster bomb units and laser guided bombs as well as the 30mm cannon, capable of firing 3,900 rounds per minute, to enable defeating a wide variety of targets including tanks.

economic condition.

STATISTICAL SECTION

The statistical section is presented to provide report users a historical perspective and assistance in assessing the current financial status and trends for the State.

<u>Page</u>
Financial Trends
These schedules contain trend information to assist users in understanding and assessing how the State's financial position has changed over time.
Revenue Capacity200-291
These schedules contain information to assist users in understanding and assessing the factors affecting the State's ability to generate its own-source revenues.
Debt Capacity
This schedule is to assist users in understanding and assessing the State's debt burden and its ability to issue debt.
Demographic and Economic Information
These schedules are intended to assist users in understanding the socioeconomic environment within with the State operates and to provide information that facilitates comparisons of financial statement information.
Operating Information
These schedules provide contextual information about the State's operations and resources to assist readers in using financial statement information to understand and assess the State's

State of Indiana Net Assets by Component (accruel basis of accounting, dollars in thousands)

										Fisca	Fiscal Year									
		<u>2003</u>		2004		2005		<u>2006</u>		2007		<u>2008</u>		<u>2009</u>		<u>2010</u>		2011		2012
Governmental activities Invested in capital assets, net of related debt	↔	9,664,938	↔	9,828,279	↔	8,708,789	↔	8,764,090	↔	8,693,300	↔	9,381,292	↔	10,315,310	↔	10,722,683	↔	11,344,650	↔	12,150,131
Kestricted Unrestricted		534,076 1,674,636		580,918 1,167,857		534,646 1,753,055		1,040,953 6,534,414		7,101,915		7,513,441		1,323,587 6,534,641		1,461,966 5,728,165		5/3,115 6,979,715		864,337 6,203,685
Total governmental activities net assets	↔	11,873,650	S	11,577,054	↔	10,996,490	S	16,339,457	s	16,872,800	S	17,614,524	s	18,173,538	S	17,912,814	S	18,897,480	S	19,218,153
:																				
Business-type activities Invested in capital assets, net of related debt	↔	36,931	↔	68,151	€	11,893	↔	11,164	↔	11,106	↔	13,673	↔	122	€	88	€9	84	↔	09
Restricted		1,218,210		834,010		452,708		448,929		342,192		301,054		•		•		•		•
Unrestricted		590,362		727,261		(4,278)		(1,336)		183		10,569		(785,205)		(1,610,178)		(1,690,540)		(1,544,498)
Total business-type activities net assets	s	1,845,503	s	1,629,422	ક	460,323	ક	458,757	s	353,481	ક	325,296	s	(785,083)	s	(1,610,090)	ક્ર	(1,690,456)	ક્ર	(1,544,438)
Primary government	•		,		•		•		•		•			!	,		,		,	
Invested in capital assets, net of related debt	₩	9,701,869	₩	9,896,430	₩	8,720,682	₩	8,775,254	()	8,704,406	₩	9,394,965	()	10,315,432	69	10,722,771	₩	11,344,734	₩	12,150,191
Restricted		1,752,286		1,414,928		987,354		1,489,882		1,419,777		1,020,845		1,323,587		1,461,966		573,115		864,337
Unrestricted		2,264,998		1,895,118		1,748,777		6,533,078		7,102,098		7,524,010		5,749,436		4,117,987		5,289,175		4,659,187
Total primary government net assets	s	13,719,153	s	\$ 13,206,476	8	11,456,813	s	16,798,214	s	17,226,281	s	17,939,820	s	17,388,455	s	16,302,724	s	17,207,024	s	17,673,715

State of Indiana Changes in Net Assets (accrual basis of accounting, dollars in thousands)

					E	Fiscal Year				
	2003	2004	2005	<u>2006</u>	2007	2008	2009	2010	2011	2012
Expenses Governmental activities:										
General government Public safety	\$ 3,037,517	\$ 4,133,636	\$ 4,198,272	\$ 2,969,671	\$ 4,764,681	\$ 5,163,869	\$ 4,166,273	\$ 1,659,190	\$ 2,261,226	\$ 2,642,538
Health	323,621		426,531	333,740	343,586	387,354	369,434	394,570	344,115	305,292
Welfare	6,534,702	7,	7,297,887	7,261,688	7,974,068	9,201,141	8,939,383	9,785,881	9,805,753	11,157,862
Conservation, culture, and development Education	480,843 6,243,705		6,598,563	6,971,170	7,012,838	7,367,214	8,926,507	590,275	10,367,047	589,248 10,277,808
Transportation	1,278,902	1,641,740	1,658,504	1,726,735	1,770,703	1,297,521	1,267,572	1,907,655	1,748,590	1,535,689
Unallocated interest expense	80,887	94,881	750	787	758	724	732	592	962	662
Total governmental activities expenses	19,178,762	21,407,022	21,896,060	20,991,341	23,651,742	25,381,019	25,811,523	26,143,745	26,415,162	27,861,822
Business-type activities:	992 00	75 697	•	•	,	,	,	•	,	
Aviation technology bonds	723	685								
Airport facilities revenue bonds	12,035	13,036	•	•	•	•	•	•	•	
State revolving fund	62,642	066,09	, 021	' 100	, 000		, 000		, 0	, 20
Onemployment compensation fund State lottery commission	552 192	599,117	7.13,120	106,289	738,673	845,956	2,341,269	3,223,194	9,277,599	1,844,794
Other	29,687	39,568	31,827	31,981	32,945	24,480	39,922	24,044	23,167	23,063
Total business-type activities expenses Total primary government expenses	1,635,546 \$ 20,814,308	1,658,033	744,947 \$ 22,641,007	724,888 \$ 21,716,229	\$ 24,443,360	870,436 \$ 26,251,455	\$ 28,192,714	3,247,238	3,240,726 \$ 29,655,888	1,867,857 \$ 29,729,679
Program Revenues										
Governmental activities: Charges for services:										
General government	\$ 303,777	\$ 287,985	\$ 444,845	\$ 464,728	\$ 490,980	\$ 837,677	\$ 684,486	\$ 586,805	\$ 636,558	\$ 705,733
Public safety	572,584	621,619	604,438	516,316	484,667	461,330	413,815	483,421	446,055	467,629
Welfare	232,147	165,544	113,249	157,221	100,540	180,314	45,226	23,344	179,991	861,089
Conservation, culture, and development	85,524	97,756	102,410	114,004	123,264	145,246	162,403	159,542	149,781	155,943
Education	6,649	9,627	1,637	3,045	3,724	3,987	4,518	8,489	4,202	4,381
Other	- '	181,6	5,8,5	10,342	59,174	30, 142	30,000	46,231	46,900	, 18, 40 ,
Operating grants and contributions	6,677,237	7,469,214	7,388,752	7,653,298	8,572,608	9,372,760	10,494,940	11,223,452	10,939,012	11,087,454
Capital grants and contributions Total governmental activities program revenues	7.903.232	8.689.377	15,587	8.951.610	11,260	11.081.368	11.870.235	12.539.369	12.410.628	13.345.613
Business-type activities:										
Charges for services:	0000	000								
Aviation technology bonds	713	711								
Airport facilities revenue bonds	11,612	12,916	•	•	•	•	•	•		
State revolving fund	61,609	65,413	•	•	•	•	•		•	
Unemployment compensation fund	. 12		599,437	663,084	629,716	653,778	1,223,731	2,393,810	1,628,446	983,708
State lottery commission Other	25.686	30.605	31.356	32.846	30.628	28.590	28.185	27.280	26.103	26.186
Operating grants and contributions	170,480	122,200	'	'	'	134,559	10,523		1,496,679	1,002,329
Capital grants and contributions	17,807	62,790	1 000	1 000	, ,		, 000	, 000	, 000	, 000
l otal business-type activities program revenues Total primary government program revenues	8 8,944,573	1,122,168	\$ 9,338,647	\$ 9,647,540	\$ 10,497,716	\$ 11,898,295	1,262,439	\$ 14,960,459	3,151,228	\$ 15,357,836
Net (Expense)/Revenue	(144 075 500)	(31) 717 (41)	(40,400,000)	(40,000,104)	(070 04) 0	7 200 000	(40,044,000)	(3EC 103 C1) @	ACT ACC A 4	000000000000000000000000000000000000000
Governmental activities Business-type activities	(594,205)	(535,865)	(114,154)	(28,958)	(131,274)	(53,509)	(1,118,752)	(826,148)	(89,498)	144,366
l otal primary government net expenses	\$ (11,869,735)	\$ (13,253,510)	\$ (13,302,360)	\$ (12,068,689)	\$ (13,945,644)	\$ (14,353,160)	\$ (15,060,040)	\$ (14,430,524)	\$ (14,094,032)	\$ (14,3/1,843)

continued on next page

					HSC	Fiscal Year				
	2003	2004	2002	<u>2006</u>	2007	2008	<u>2009</u>	2010	2011	2012
General Revenues and Other Changes in Net Assets Governmental activities:										
- axes			-				-			
Income taxes	\$ 4,428,304	\$ 4,653,807	\$ 5,090,306	\$ 5,396,926	\$ 5,638,203	\$ 5,833,169	\$ 5,135,398	\$ 4,495,576	\$ 5,781,340	\$ 5,411,333
Sales taxes	4,210,526	4,694,868	4,963,327	5,352,132	5,491,750	5,869,177	6,146,378	5,937,225	6,365,077	6,519,533
Fuel taxes	779,087	827,525	831,010		707,354	677,084	763,994	799,356	754,839	760,991
Gaming taxes	673,072	780,643	791,228		851,853	826,358	880,491	911,633	904,353	867,055
Unemployment taxes								807	320	102
Inheritance taxes	175,873	136,382	166,825	139,365	154,817	166,094	183,214	127,673	160,917	169,769
Alcohol & Tobacco taxes	374,308	357,370	359,066	373,921	398,601	536,948	540,201	458,420	464,699	478,794
Insurance taxes	181,186	180,705	190,253	181,501		203,110	187,329	179,024	189,948	206,733
Financial institution taxes	106,000	81,181	70,067	79,018		37,419	26,264	55,611	84,743	73,194
Other taxes	170,306	241,543	204,328	346,816	•	580,144	506,699	265,900	222,603	240,854
Investment earnings	60,344	43,146	73,798	153,834	260,805	239,372	91,331	33,566	22,460	16,345
Other	111,955	107,064	35,759	55,848	69,522	76,199	41,116	76,289	35,283	90,028
Special item: Proceeds from lease of Toll Road			•	3,618,528				•		
Transfers within primary government	105,797	135,221	(856)	(818)	(1,006)	(3,699)	(2,113)	2,572	2,618	2,101
Payback to federal government										
Total governmental activities Business-tune activities	11,376,758	12,239,455	12,775,009	17,382,655	14,347,713	15,041,375	14,500,302	13,343,652	14,989,200	14,836,882
Investment earnings	75,530	43,746	32,907	26,617	24,992	21,625	6,260	3,713	1,750	3,753
Unemployment taxes	332,281	402,222								
Payment from State of Indiana	•		•	•	•					
Other	1,097		•	•	•			•	10,000	
Transfers within primary government	(105,797)	(135,221)	928	818	1,006	3,699	2,113	(2,572)	(2,618)	(2,101)
Total business-type activities	303,111		33,865	27,435	25,998	25,324	8,373	1,141	9,132	1,652
Total primary government	11,679,869	12,553,829	12,808,874	17,410,090	14,373,711	15,066,699	14,508,675	13,344,793	14,998,332	14,838,534
Changes in Net Assets Governmental activities	101,228		(413,197)	5,342,924	533,343	741,724	559,014	(260,724)	984,666	320,673
Business-type activities	(291,094)	(221,491)	(80,289)		Ŭ	(28,185)	(1,110,379)	(825,007)	(80,366)	146,018
Total primary government	(189.866)	ક્ક	\$ (493,486)	\$ 5.3	\$ 428,067	\$ 713,539	\$ (551,365)	\$ (1.085,731)	\$ 904.300	\$ 466,691

State of Indiana Fund Balances, Governmental Funds, (modified accrual basis of accounting, dollars in thousands)

<u>2011</u> <u>2012</u>	φ φ	71,990 \$ 363,212 71,990 363,212 - 20,859	- 20,859 - 20,859 151,526 96,629		4	2,358,283 2,338,589 \$ 3,033,080 \$ 3,374,692	. ↔		501,125 \$ 501,125 501,125 \$ 501,125	- 580,218 3 306,793	- 103 553,690 72	1,058,9	661,801 408,602		- 07	63,208 68,253 2,071,404 1,489,332	4.234.753 3.638.071
2010	\$ 304,233 \$ 2,213,432 \$ \$ 2,517,665	φ				\$ 3,0	\$ 2,269,450 \$	2,184,021 89,829 740,778 \$ 5,284,078	φ								-
2009	\$ 73,682 1,488,457 \$ 1,562,139	es				·	\$ 3,584,616	2,514,631 83,961 661,509 \$ 6,844,717	ω								
2008	\$ 616,861 2,183,461 \$ 2,800,322	φ			1 1	₩	\$ 2,283,874	2,807,884 78,953 628,534 \$ 5,799,245									
2007	\$ 409,227 1,937,955 \$ 2,347,182	sə			1 1 1	φ	\$ 2,286,840	3,160,707 90,207 607,815 \$ 6,145,569	φ								
2006	\$ 396,736 1,436,814 \$ 1,833,550						\$ 2,019,809	3,473,447 91,149 590,233 \$ 6,174,638	ω			1 1					
2005	\$ 395,316 798,926 \$ 1,194,242					φ	\$ 1,583,392	(630,732) 81,284 124,005 \$ 1,157,949	₩								
2004	\$ 400,937 840,956 \$ 1,241,893					₩	\$ 1,767,167	(781,296) 86,266 200,749 \$ 1,272,886	₩								
2003	\$ 386,617 871,053 \$ 1,257,670	s . .			1 1		₩	(140,656) 78,304 250,467 \$ 1,729,542	ω								
	General Fund (Pre-GASB 54) Reserved Unreserved Total general fund	General Fund (Per GASB 54) Restricted General government Total Restricted Committed General government	Signed Total Government Signed Government Bushic sefets	Fruin, sarety Health Welfare Conservation, culture, and development	Education Transportation Encumbrances	Unassigned Total general fund	All other Governmental Funds (Pre-GASB 54) Reserved Unreserved, reported in:	Special revenue funds Capital project funds Permanent funds Total all other governmental funds	All other Governmental Funds (Per GASB 54) Nonspendable Permanent fund principal Total Nonspendable	General government Welfare	Conservation, culture, and development Education	Transportation Total Committed	ssigned General government Dublic cafety	ery	Welfare Conservation, culture, and development	Education Transportation	Total Assigned

State of Indiana Changes in Fund Balances, Governmental Funds,

thousands)
dollars in
f accounting,
basis of
accrual t
(modified

					Fis	Fiscal Year				
	2003	2004	2005	2006	2007	<u>2008</u>	<u>2009</u>	2010	2011	2012
Revenues										
Income taxes	\$ 4348,056	\$ 4 490 858	\$ 5 074 938	\$ 5.509.068	\$ 5.597.801	\$ 5841470	\$ 5174275	\$ 4 434 924	\$ 5.501 154	\$ 5760 122
Salee taxes	4 105 935	4 678 528							6 308 356	
Calca taxes	1,130,330	1,010,020	1,0,0,0	0,020,030	0,100,233	2000,000	770,021,0	2,0,0,0	0,000,000	0,002,010
rueis taxes	67,677	25,7,52	006,120	07.2,144	0/0,101	901,104	610,211	130,024	747,040	100,877
Gaming taxes	673,072	780,640	791,232	806,235	851,886	826,340	880,504	911,548	904,354	867,073
Unemployment taxes			•	•		•		807	320	102
Inheritance taxes	175,873	136,382	166,825	139,341	154,820	166,095	183,216	127,674	160,912	169,792
Alcohol and tobacco taxes	374,207	357,397	358,909	373,934	398,031	537,433	540,100	458,109	463,608	476,678
Insurance taxes	181,186	180,705	190,253	181,502	197,063	203,110	187,329	179,024	189,948	206,734
Especial institutions toxos	106 963	70.625	84068	200,00	SO 465	38 777	16.025	56.728	56.7.26	04 490
Cilialicial liistitutions taxes	100,903	1 9,020	006,400	00,00	00,400	11,00	070,01	027,00	027,00	94,490
Other taxes	177,892	256,257	295,514	342,615	519,126	24,987	515,711	272,861	221,264	250,393
Current service charges	1,188,354	1,189,224	1,284,213	1,330,427	1,248,641	1,714,922	1,501,504	1,325,594	1,472,570	2,261,548
Investment income	77.030	53 305	03 043	186 496	535 100	147 567	107 560	140 357	170 768	85.467
myestilelik moonie	010,000	00,00	5,000	064,001	000,100	142,007	600,761	100,01	00,00	000
Sales/rent	57,659	30,778	25,046	25,358	26,190	23,194	50,369	18,123	19,264	28,523
Grants	6,262,457	7,079,510	6,968,652	7,222,934	7,793,657	8,087,169	9,459,340	10,469,843	10,783,807	10,850,298
Other	502,455	467,501	437,374	430,745	557,551	1,165,009	748,771	359,975	95,156	160,771
Total revenues	19,064,868	20,615,532	21,542,597	22,830,000	24,114,215	26,150,819	26,353,047	25,840,108	27,095,752	28,643,948
Expenditures										
General government	3,114,707	4,233,766	4,062,233	2,850,872	4,788,813	5,117,722	4,188,547	1,685,082	2,206,773	2,597,364
Public safety	1,180,709	1,228,129	1,217,152	1,191,219	1,225,740	1,387,396	1,499,499	1,398,199	1,348,998	1,343,215
Health	321,125	399,043	426.221	333,530	338,558	389,299	372.181	384.249	345,552	308,994
Welfare	6,527,068	7,036,544	7,304,079	7,262,231	7,948,305	9,159,386	8,777,637	9,708,584	9,911,129	11,072,173
Conservation, culture and development	462,907	502,063	516,105	540,955	529,097	591,696	661,585	615,349	587,669	538,294
Education	6.244,579	6.374.478	6.505,924	6.951.080	7,073,057	7.400,925	8.957.503	10,311,411	10.115,073	10.189.026
Transportation	1,381,264	1,586,867	1,555,916	1,738,414	1,790,017	2,031,850	2,100,952	2,363,333	2,297,316	2,444,591
Other									•	
Debt service										
Principal	•	•	•	•	•	•	•	•	•	
Interest						•				
Total expenditures	19,232,359	21,360,890	21,587,630	20,868,301	23,693,587	26,078,274	26,557,904	26,466,207	26,812,510	28,493,657
Revenues over (under) expenditures	(167,491)	(745,358)	(45,033)	1,961,699	420,628	72,545	(204,857)	(626,099)	283,242	150,291
Other Financing Sources (Uses)										
Transfers in	8,357,799	7,948,229	7,983,449	8,536,557	9,185,086	9,446,639	10,576,393	10,025,593	6,597,579	7,280,645
Transfers (out)	(8,223,363)	(7,823,312)	(7,981,882)	(8,532,044)	(9, 184, 865)	(9,439,088)	(10,569,905)	(10,019,079)	(6,594,961)	(7,239,094)
Proceeds of refunding bonds	•	•	•	•	•	•	•	•	•	
Payments to returned bond escrow agent				, 20	. 44.00	' 00	' 0	. 44.44	' 100 0	. 1.0
Proceeds from capital leases	•	' 000	•	66,481	63,714	76,720	5,658	14,472	2,995	31,817
Troceeds of loan from component unit	1 00 4 00	30,000	1 502 4	1 00 00	1 00 00	. 24.074	. 04.40	' 00 00		1 000 01
rotal otner linancing sources (uses)	134,430	174,917	/90,1	10,994	63,935	34,27	12,140	20,986	5,013	7.3,308
Special Item	,	,	,	3 618 527	,	,	,	,	,	,
				20,00						
Net Change in Fund Balances	\$ (33,055)	\$ (570,441)	\$ (43,466)	\$ 5,651,220	\$ 484,563	\$ 106,816	\$ (192,711)	\$ (605,113)	\$ 288,855	\$ 223,659
Debt Service as a Percentage of										
Noncapital Expenditures	A/N	₹/Z	A/N	N/A	A/A	A/N	A/N	A/N	A/N	A/N

State of Indiana Taxable Sales by Industry* Last Ten Fiscal Years (in thousands of dollars)

		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Agricultural/forestry, fishing, and other	↔	335,385 \$	343,106 \$	356,320 \$	414,545 \$	432,403 \$	480,227 \$	375,144 \$	381,803 \$	364,913 \$	375,245
Construction		1,166,552	1,137,531	1,220,406	1,545,510	1,720,563	1,831,609	1,903,992	1,643,685	1,251,799	1,316,182
Finance, insurance, and real estate		987,120	900,459	870,020	947,374	964,696	1,001,537	1,049,500	1,056,193	946,485	934,033
Government		9,768	9,865	11,198	11,545	11,862	13,993	18,511	23,338	22,719	22,562
Manufacturing		2,163,553	2,076,227	2,163,582	2,733,178	2,945,307	3,150,453	3,247,564	2,708,850	2,294,232	2,710,662
Mining		37,600	35,774	42,627	54,607	56,885	59,194	55,965	52,916	49,960	67,424
Retail trade		15,391,383	16,265,898	16,374,953	20,633,654	21,013,948	21,613,631	21,210,664	18,268,145	17,457,700	18,589,370
Services		9,716,318	9,555,795	9,896,981	12,059,138	12,721,784	13,700,071	13,751,543	13,374,173	12,638,994	13,401,102
Transportation and public utilities		2,977,044	3,081,873	2,884,536	4,068,249	4,605,303	4,778,898	5,200,812	6,012,108	5,830,943	6,190,593
Wholesale trade		1,780,173	1,824,303	1,933,538	2,354,000	2,562,701	2,679,527	2,846,997	2,642,775	2,297,827	2,551,774
Unknown**		36,170,561	37,508,396	39,325,342	41,408,466	43,242,392	44,858,947	48,363,263	50,370,994	49,894,586	52,202,614
Total	↔	70,735,457 \$	72,739,227 \$	75,079,503 \$	86,230,266 \$	90,277,844 \$	94,168,087 \$	98,023,955 \$	96,534,980 \$	93,050,158 \$	98,361,561
Direct sales tax rate		2%	9 - 9	%9	%9	%9	%9	%2 - 9	%2	%2	%2

Source: Indiana Department of Revenue

Indiana Code 6-8.1-7-1 prevents the disclosure of the top ten sales tax payers in Indiana as required by GASB Statement No. 44. This schedule is presented as a substitute for that requirement.

** Industry category is provided to the Department of Revenue on Sales Tax information submitted by retail merchants on their Business Tax Application. In the past, type of industry field was not required on the form. Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.

State of Indiana Sales Tax Revenue Payers by Industry* Fiscal Years 2005 and 2011

(in thousands of dollars)

		Fiscal Year En	Fiscal Year Ended June 30, 2005			Fiscal Year En	Fiscal Year Ended June 30, 2011	
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agricultural/forestry, fishing, and other	3,922	2.04%	\$ 24,872.72	0.48%	3,946	2.18%	\$ 22,514.71	0.38%
Construction	11,283	2.85%	92,730.62	1.79%	10,240	2.66%	78,970.94	1.34%
Finance, insurance, and real estate	4,730	2.45%	56,842.44	1.10%	4,386	2.42%	56,041.99	0.95%
Government	487	0.25%	692.71	0.01%	483	0.27%	1,353.72	0.02%
Manufacturing	17,610	9.14%	163,990.70	3.17%	16,502	9.12%	162,639.73	2.76%
Mining	384	0.20%	3,276.42	%90.0	343	0.19%	4,045.44	0.07%
Retail trade	64,664	33.55%	1,238,019.26	23.93%	56,328	31.13%	1,115,362.19	18.90%
Services	62,423	32.39%	723,548.29	13.98%	59,023	32.62%	804,066.10	13.62%
Transportation and public utilities	4,921	2.55%	244,094.92	4.72%	4,539	2.51%	371,435.61	6.29%
Wholesale trade	868'6	5.14%	141,239.98	2.73%	12,554	6.94%	153,106.43	2.59%
Unknown**	12,392	6.43%	2,484,507.93	48.02%	12,591	%96.9	3,132,156.86	53.07%
Total	192,714	100.00%	\$ 5,173,815.99	100.00%	180,935	100.00%	\$ 5,901,693.72	100.00%

Source: Indiana Department of Revenue

^{*} Indiana Code 6-8.1-7-1 prevents the disclosure of the top ten sales tax payers in Indiana as required by GASB Statement No. 44. This schedule is presented as a substitute for that requirement.

^{**} Industry category is provided to the Department of Revenue on Sales Tax information submitted by retail merchants on their Business Tax Application. In the past, type of industry field was not required on the form.

Thus, businesses started prior to the addition of the industry category field were classified as unknown. The industry category field was added in recent years.

State of Indiana Personal Income Tax Filers and Liability by Income Level Fiscal Years 2005 and 2011

(in millions of dollars)

		Fiscal \	YE 2005			Fiscal YE 2011	/E 2011	
Income Level	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	Percentage of Total	Tax Liability	% of Total
\$50,000 and under	2,181,287	71.95%	\$ 1,537.45	30.74%	2,130,543	69.43%	\$ 1,593.24	27.06%
\$50,001 - \$100,000	637,313	21.02%	1,722.49	34.44%	649,163	21.16%	1,887.21	32.05%
\$100,001 - \$250,000	186,078	6.14%	1,011.10	20.22%	255,128	8.31%	1,489.02	25.29%
\$250,001 - \$1,000,000	24,299	0.80%	422.75	8.45%	30,814	1.00%	571.64	9.71%
\$1,000,001 and over	2,850	%60'0	307.16	6.14%	2,951	0.10%	347.56	2.90%
Total	3,031,827	100.00%	\$ 5,000.96	100.00%	3,068,599	100.00%	\$ 5,888.67	100.00%

Source: Indiana Department of Revenue

Personal Income by Industry Last Ten Fiscal Years (in millions of dollars) State of Indiana

	2002	2003	2004	2005	2006	(0)	2007		2008	[2]	2009	2	2010	20	2011
Farm earnings	\$ 451	\$ 1,297	\$ 2,062	\$ 1,386	8	228	\$ 1,52	8	2,759	↔	2,143	↔	2,010	€9	3,046
Agriculture, forestry, fishing, and hunting	194	195	217	234		254	27	4	250		234		366		376
Mining	476	494	571	265		200	39	2	717		559		653		725
Construction and utilities	10,428	10,923	11,599	11,974	12,	12,256	12,38	6	12,176		10,730	•	11,224	_	11,924
Manufacturing	33,846	36,428	36,449	36,544	37.	639	37,17	6	37,084		31,749	•	33,715	n	5,742
Transportation and warehousing	5,398	2,665	6,048	6,430	9	777	7,02	6	6,867		6,480		869'9		6,995
Wholesale trade	6,564	6,770	7,208	7,560	œ	900	8,47	œ	8,410		7,688		7,854		8,223
Retail trade	9,469	9,840	10,039	10,202	10	332	10,36	9	10,022		9,737		9,920	_	0,256
Finance and insurance	6,275	6,445	6,664	6,787	7	151	7,15	7.	7,062		6,901		7,133		7,441
Services	20,773	21,154	22,863	23,976	25	305	26,56	4	27,375		26,214	•	27,470	N	9,123
Government and government enterprises	18,054	19,679	19,805	20,761	21	528	22,409	6	23,586		24,390		24,794	2	4,854
Total personal income	\$111,928	\$118,890	\$123,525	\$126,451	\$ 131,175	175	\$ 134,047	2.	136,308	\$	126,825	\$	131,837	\$ 13	138,705

Notes:

1. The Services industry includes only professional and technical services, administrative and waste services, education services, accommodation and food services, and other services.

2. Mining totals for 2002 through 2010 are corrected from those in prior year schedule.

Source: U.S. Department of Commerce - Bureau of Economic Analysis, SA05N NAICS - Personal income by major source and earnings by NAICS industry (1990-2010).

State of Indiana Personal Income Tax Rates Last Ten Fiscal Years

-	2002	2003	2004	2002	2006	2007	2008	2009	2010	<u>2011</u>
Personal Income Tax Revenues (in millions) \$ 3,544 Personal Income (in millions) 175,300 Average Effective Rate ¹ 2.0%	\$ 3,544	\$ 3,644	\$ 3,808	\$ 4,213	\$ 4,382	\$ 4,580	\$ 4,826	\$ 4,305	\$ 3,864	\$ 4,584
	175,300	182,704	190,283	195,526	206,868	214,641	224,188	214,211	220,866	232,586
	2.0%	2.0%	2.0%	2.2%	2.1%	2.1%	2.2%	2.0%	1.7%	2.0%

	Та	Tax Rates on the Portion of Taxable Income in Ranges	the Portio	n of Taxak	ole Income	in Ranges	2.
Tax Years 2002-03							
Tax Rate	1.2%	2.7%	3.0%	3.1%	3.2%	3.2%	3.2%
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$81-100 \$101-120	\$121+
Tax Years 2004-08							
Tax Rate	1.2%	2.7%	3.0%	3.1%	3.2%	3.2%	3.2%
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$81-100 \$101-120	\$121+
Tax Years 2008-11							
Tax Rate	1.1%	2.6%	2.9%	3.1%	3.1%	3.2%	3.2%
Income Bracket (in thousands)	\$0-20	\$21-40	\$41-60	\$61-80	\$81-100	\$61-80 \$81-100 \$101-120	\$121+

¹ Average effective rate equals tax collections divided by income.

Sources: U.S. Department of Commerce - Bureau of Economic Analysis; Auditor of State Financial Records; U.S. Census Bureau; & Indiana Department of Revenue Tax Forms.

federal adjusted gross income minus renter's/homeowner's property tax deduction minus exemptions. The State income ² This assumes (a) a family of four that consists of husband, wife, and two children and (b) state taxable income equals tax rate for the entire 10 years was 3.4%.

State of Indiana **Property Tax Levies and Collections Last Ten Years**

(amounts expressed in thousands)

Fiscal Year	Current Year Tax Levy	Less: Circuit Breaker Credits	Plus: Unpaid Taxes from Prior Years	Total Taxes to be Collected	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Average Current Year Property Tax Rate Per \$100 Net Value
2011-12	Data Not Available						
2010-11	6,952,933	618,309	834,649	7,787,581	Data Not Available		2.39
2009-10	6,737,363	474,597	1,195,081	7,457,847	6,285,086	84.27%	2.30
2008-09	6,546,848	176,618	957,007	7,327,236	Data Not Available	0.00%	2.25
2007-08	9,198,708	289	814,503	10,012,923	9,138,163	91.26%	2.74
2006-07	8,876,990	0	731,995	9,608,985	8,615,927	89.67%	2.77
2005-06	8,094,556	0	745,323	8,839,880	8,008,291	90.59%	2.85
2004-05	7,681,171	0	731,959	8,413,131	7,551,004	89.75%	2.73
2003-04	7,377,734	0	724,887	8,102,621	7,228,301	89.21%	2.65
2002-03	7,118,174	0	580,733	7,698,907	6,937,759	90.11%	2.46

State of Indiana **Assessed Value of Property Last Ten Years**

(amounts expressed in thousands)

Fiscal Year	Real Property Assessed Value	Deductions	Exemptions	Personal Property Assessed Value	Deductions	Exemptions	Total Net Value
2011-12 2010-11 2009-10 2008-09 2007-08 2006-07 2005-06 2004-05 2003-04 2002-03	Data Not Available \$ 408,565,804 410,800,786 409,015,828 403,431,821 385,908,042 323,275,155 318,261,789 311,396,369 305,950,711	\$ 137,322,230 137,508,777 136,358,315 76,865,239 74,375,015 59,689,703 58,364,312 56,622,701 54,528,582	\$ 19,420,096 18,525,390 18,810,937 25,856,031 25,856,877 22,076,325 21,930,732 21,264,165 19,908,923	\$ 47,506,010 46,326,614 45,331,253 43,542,395 43,322,974 49,635,245 49,396,340 51,445,361 60,278,438	\$ 77,441,904 7,567,629 5,628,753 5,989,745 5,865,650 4,731,302 4,767,614 5,024,597 7,200,547	2,276,937 2,007,948 2,150,276 2,106,021 2,149,238	\$ 291,348,635 293,525,603 291,541,127 336,112,924 321,027,454 284,263,832 280,868,887 277,993,110 282,376,554

Notes:

^{1) 2008-09} Total Tax Collections not available because LaPorte County's 2008-09 and 2009-10 collection is combined and reported in the 2009-10 total tax collection data

2) Real property and personal property values are market based values.

State of Indiana Property Tax Schedules For Year Ended December 31, 2007 Payable 2008

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance. The State of Indiana levies two rates of taxation against all taxable property in the state and Indiana Law fixes those rates. There is an eight ten thousandths per one hundred dollars assessed value rate for the Indiana State Fair Board and a sixteen ten-thousandths rate for the Indiana State Forestry Fund.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Property taxes paid by each property taxpayer in Indiana are reduced by a credit referred to as a state property tax replacement credit. Property tax replacement credit dollars are paid by the state to county treasurers to replace the credit granted to property taxpayers. The state property tax replacement credit is funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes. County auditors distribute the state property tax replacement credit dollars to taxing units as property taxes. The state property tax replacement credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. There are two separate state property tax replacement credits. One credit applies to real estate and individual personal property. The other state property tax replacement credit applies to business personal property. The two credit percentages are different within each taxing district and there are different credit percentages for each taxing district. Both of the credit percentages are based on the type of taxes levied within each taxing district.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit funded by a portion of the state sales tax, individual income tax and riverboat wagering taxes, a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credits granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credits granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The state homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. State homestead credit percentages vary by county and by taxing districting within a county because the state homestead credit percentages are based on the type of taxes levied within each taxing district.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2008 property taxes a total of \$620 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$620 million was payable 2007 state homestead credit dollars distributed to counties. The HEA 1001-2008 state homestead credit percentages vary by county because of differences in homestead property tax liability after property tax replacement credit and the amount of HEA 1001-2008 state homestead credit dollars each county receives.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

Beginning with taxes payable in 2008 an additional unfunded homestead tax credit was established by the state legislature. The credit is known by Indiana Law as the excessive residential property tax credit and is commonly known as the circuit breaker credit. The circuit breaker credit equals the amount the net homestead property tax liability exceeds two percent of the gross homestead assessed value.

State of Indiana Assessed Value and Current Property Tax Levied by County

Payable 2008

(amounts expressed in thousands)

Causets	Append Value	Not Toy Lovis -
County	Assessed Value	Net Tax Levied
Adams	\$ 1,470,255	\$ 26,080
Allen	16,471,380	310,946
Bartholomew	4,451,241	69,339
Benton	593,459	8,678
Blackford	452,660	10,009
Boone	4,578,401	75,542
Brown	1,371,063	13,495
Carroll	1,074,913	16,117
Cass	1,405,091	29,611
Clark	5,585,628	85,942
Clay	931,717	13,063
Clinton	1,566,299	25,453
Crawford	326,679	7,874
Daviess	1,212,308	22,002
Dearborn	3,048,261	44,265
Decatur	1,360,846	19,337
Dekalb	2,420,110	40,289
Delaware	4,219,231	105,422
Dubois	2,209,711	38,617
Elkhart	10,170,129	197,106
Fayette	903,123	16,146
Floyd	3,818,211	55,062
Fountain	769,868	11,971
Franklin	1,086,382	11,806
Fulton	1,032,677	15,378
Gibson	1,879,872	37,969
Grant	2,543,314	56,137
Greene	926,203	18,120
Hamilton	23,835,195	349,798
Hancock	3,645,847	59,613
Harrison	1,903,127	19,372
Hendricks	8,702,170	149,253
Henry	1,816,486	33,042
Howard	4,428,071	88,514
Huntington	1,617,393	26,863
Jackson	2,186,302	28,986
Jasper	2,210,140	22,845
Jay	838,353	14,721
Jefferson	1,379,075	25,990
Jennings	957,691	17,239
Johnson	7,010,920	125,862
Knox	1,440,717	29,085
Kosciusko	6,145,732	62,022
Lagrange	2,285,473	24,044
Lake	25,980,030	748,021
Laporte	5,877,392	101,783
Lawrence	1,501,804	34,359
Madison	4,278,028	95,174
Marion	47,869,943	1,035,173
Marshall	2,855,630	40,554
Martin	331,016	5,689
Mailli	,	

County	Assessed Value	Net Tax Levied
Monroe	7,194,772	96,759
Montgomery	2,015,191	36,343
Morgan	3,493,165	28,907
Newton	787,059	13,753
Noble	2,383,429	36,796
Ohio	303,888	2,338
Orange	752,431	9,934
Owen	738,839	12,892
Parke	753,832	9,171
Perry	691,909	13,767
Pike	646,764	12,969
Porter	11,218,669	179,087
Posey	2,034,252	31,239
Pulaski	708,592	9,064
Putnam	1,771,666	23,962
Randolph	1,060,637	18,570
Ripley	1 350 206	15 777
Ripley	1,359,296 860,787	15,777 13,469
St Joseph	11,237,427	276,754
Scott	874,200	14,191
Coon	07-4,200	14,101
Shelby	2,430,415	39,647
Spencer	1,388,734	23,326
Starke	1,067,984	15,465
Steuben	3,326,181	35,319
Sullivan	827,080	17,099
Switzerland	516,128	4,745
Tippecanoe	8,568,625	145,143
Tipton	849,652	12,025
Union	351,627	6,385
Vanderburgh	8,952,926	149,236
Vermillion	818,063	16,155
Vigo	4,186,525	88,241
Wabash	1,325,086	15,704
Warren	496,188	6,718
Warrick	3,331,305	44,006
Washington	971,533	16,111
Wayne	2,836,489	57,630
Wells	1,365,826	16,329
White	1,751,285	23,695
Whitley	1,649,721	23,036
Total State Property	\$ 336,112,924 Tax	6,153,350
Replacement C	redit	1,676,417
Replacement C		28,401
State Homeste		579,647
HEA 1001-2008 Homestead Cre		615,765
COIT Homeste		58,307
CEDIT Homest		63,172
LOIT Homestea		18,582
LOIT Residentia		. 3,002
Tax Replaceme		4,779
Circuit Breaker		289
Total Current T	ax Levy	\$ 9,198,708

County	Value of Lanc	of	Total Value of Land and Improvements	Standard Deduction	Mortgage and Contract Deduction	Veterans' Deduction	Age 65 Deduction
Adams	\$ 448,188,300						
Allen Bartholomew Benton	3,911,479,400 1,268,952,150 362,367,400		19,903,322,750 4,810,528,930 707,492,200	3,757,163,800 794,714,500 87,786,350	202,130,850 36,576,450 5,112,500	45,228,410 10,819,850 1,311,520	61,154,160 15,823,610 3,240,380
Blackford Boone	158,057,300 1,378,246,500	398,238,100 4,014,253,800	556,295,400 5,392,500,300	129,640,000 654,807,450	6,671,200 34,365,700	3,185,210 6,918,740	6,800,810 7,658,000
Brown	637,926,800	941,305,100	1,579,231,900	187,399,550	8,272,200	4,240,620	2,708,160
Carroll	480,523,300	839,877,000	1,320,400,300	226,619,150	10,910,900	4,480,090	5,184,584
Cass Clark	540,292,990 1,955,002,800	1,190,142,800 4,761,721,174	1,730,435,790 6,716,723,974	363,161,900 1,177,202,950	19,536,030 59,565,050	7,046,170 25,467,820	11,323,550 25,067,830
Clay Clinton	330,085,390 593,851,700	854,851,300 1,216,296,300	1,184,936,690 1,810,148,000	258,784,590 331,459,137	13,771,375 17,093,200	6,271,830 5,369,400	7,918,140 9.880.160
Crawford	125,299,500	268,220,390	393,519,890	81,508,345	4,789,050	3,106,630	3,835,830
Daviess Dearborn	329,335,340 852,280,900	1,089,460,820 2,482,983,200	1,418,796,160 3,335,264,100	267,318,855 577.058.800	13,228,750 24,871,950	7,120,545 9,072,600	7,833,516 10,146,590
Decatur	487,739,300	1,069,893,650	1,557,632,950	269,130,025	14,738,025	3,637,520	8,120,432
Dekalb	602,539,200		2,517,372,070 5,416,064,400	446,642,840	21,406,400	5,629,950	8,945,305
Delaware Dubois	1,197,488,100 548,376,620	2,033,033,900	2,581,410,520	1,089,423,225 471,810,200	57,182,730 20,764,150	20,416,860 5,614,840	42,763,440 10,510,150
Elkhart	2,458,915,100	9,386,468,700	11,845,383,800	1,921,418,850	91,890,510	24,243,840	35,988,060
Fayette Floyd	294,134,400 889,081,000	795,221,000 3,778,048,500	1,089,355,400 4,667,129,500	245,955,406 848,055,950	13,287,280 38,217,000	4,894,680 14,915,140	10,786,110 14,955,600
Fountain Franklin	336,372,600 422,019,700	568,289,800 998,428,600	904,662,400 1,420,448,300	172,356,500 250,650,310	7,836,600 11,242,600	3,343,400 3,045,570	8,349,750 6,175,540
Fulton	438.179.600	728,051,000	1,166,230,600	196,817,050	10,471,075	3,568,400	5,813,000
Gibson	486,239,920	1,525,995,200	2,012,235,120	334,704,050	16,094,850	7,924,880	10,822,860
Grant Greene	864,730,900 364,487,010	2,505,133,936 878,498,650	3,369,864,836 1,242,985,660	621,241,465 302,701,850	33,191,002 16,484,900	26,423,530 9,233,840	23,052,520 13,712,180
Hamilton	6,777,035,190		28,534,223,390	3,295,253,080	197,033,050	23,843,360	12,208,650
Hancock Harrison	1,099,421,400 494,390,270	3,342,965,600 1,782,415,340	4,442,387,000 2,276,805,610	876,440,050 419,277,000	42,892,475 19,318,650	15,238,540 9,341,600	10,343,550 8,328,400
Hendricks	2,820,545,310		10,851,567,579	1,806,566,866	102,272,400	23,928,530	17,841,490
Henry Howard	600,697,780 1,161,668,400		2,250,358,680 5.143,851.800	508,952,940 921,926,000	26,727,540 54,998,750	9,024,350 19,320,020	19,811,250 22,446,280
Huntington	470,946,700	1,678,259,820	2,149,206,520	412,940,515	22,290,500	8,867,470	10,781,030
Jackson	725,123,600 649,075,000	1,823,310,200 1,506,471,200	2,548,433,800 2,155,546,200	430,138,250 345,381,650	20,602,900	7,909,160 4,090,100	12,622,010 6,842,800
Jasper Jay	315,573,200	632,197,865	947,771,065	187,995,600	15,711,000 10,801,650	3,459,280	9,606,540
Jefferson Jennings	397,044,100 350,607,890	1,242,872,700 878,084,500	1,639,916,800 1,228,692,390	345,227,000 277,050,900	18,335,150 14,702,600	8,781,850 5,247,350	9,775,360 10,494,740
Johnson	2,136,947,780		8,667,798,640	1,555,974,000	77,582,000	19,176,250	17,232,870
Knox Kosciusko	556,560,030 2.739,703,380	1,494,825,900 4,081,621,340	2,051,385,930 6,821,324,720	311,205,410 812,065,130	18,437,050 38,246,050	11,280,940 8.434.540	14,780,610 6.687.085
Lagrange	725,501,000		2,577,936,000	352,598,500	15,397,100	3,795,110	4,046,210
Lake Laporte	8,308,315,690 2,166,035,350		33,476,178,550 7,081,026,519	5,471,619,747 1,187,581,995	326,600,706 55,436,000	58,985,110 19,198,320	164,651,730 37,015,490
Lawrence	375,684,800	1,604,931,900	1,980,616,700	452,451,200	24,889,000	10,399,220	18,551,650
Madison	1,191,173,000	4,647,066,100	5,838,239,100	1,354,645,388	70,723,855	28,311,060	43,168,900
Marion Marshall	11,326,053,200 1,058,588,500	44,792,745,200 2,329,725,300	56,118,798,400 3,388,313,800	8,903,481,900 492,923,800	467,411,750 25,206,600	136,599,400 6,269,730	140,947,120 10,903,130
Martin Miami	108,726,100 423,169,300	304,572,300 1,167,010,600	413,298,400 1,590,179,900	91,270,450 349,512,500	4,754,210 20,684,850	3,581,730 20,437,510	3,242,200 7,453,350
Monroe	2,553,888,425		8,913,918,160	1,125,110,900	53,730,300	20,746,980	18,281,710
Montgomery Morgan	707,535,700 1.094,238,800	1,547,930,200 3,170,377,300	2,255,465,900 4,264,616,100	399,127,675 802,108,850	21,905,350 35,984,750	5,016,600 11,252,060	14,762,110 10.541,840
Newton	357,280,800	549,236,200	906,517,000	155,479,940	7,567,500	2,304,130	4,196,380
Noble	828,750,850	1,931,108,500	2,759,859,350	490,067,700	22,705,300	7,590,400	11,847,400
Ohio Orange	93,884,700 228,028,670	292,401,100 723,393,960	386,285,800 951,422,630	71,063,134 166,459,800	3,530,400 8,428,500	1,123,740 3,079,110	1,989,520 5,586,890
Owen	291,784,100		983,993,700	210,184,050	11,306,180	4,735,970	5,904,720
Parke Perry	320,295,060 192,374,400	573,983,200 632,738,680	894,278,260 825,113,080	145,966,550 181,332,270	8,969,150 9,898,470	3,643,980 4,229,130	4,619,940 8,471,730
Pike Porter	173,442,590 3,316,737,790		573,995,190 12,655,874,890	116,448,850 1,906,031,650	6,550,595 92,938,960	3,112,620 18,412,750	5,040,790 23,834,030
Posev	476.332.893	1,286,286,100	1,762,618,993	305,538,250	13,898,820	5,236,880	6.066.320
Pulaski	346,130,200	484,920,900	831,051,100	128,799,525	6,919,350	2,155,580	4,050,000 6.532.020
Putnam Randolph	606,154,000 433,263,500	1,600,958,360 858,044,500	2,207,112,360 1,291,308,000	370,338,000 262,391,005	17,064,650 11,854,900	7,651,010 3,815,140	6,532,020 10,773,126
Ripley	464,215,600	1,216,282,500	1,680,498,100	315,118,550	17,222,850	4,855,250	7,698,380
Rush St Joseph	403,742,000 2,333,504,230	11,918,810,070	1,028,703,500 14,252,314,300	179,158,410 2,776,885,650	9,145,450 146,004,075	2,106,090 32,269,440	6,708,000 75,450,875
Scott	291,714,000	799,720,400	1,091,434,400	229,698,260	11,639,350	5,521,770	9,784,050
Shelby Spencer	710,304,600 298,033,765	976,787,500	2,820,863,670 1,274,821,265	470,741,600 210,499,600	23,383,950 10,272,750	7,220,390 4,231,140	9,850,660 4,847,610
Starke Steuben	422,605,930 1,800,653,300		1,361,354,700 3,632,386,000	255,043,250 370,466,600	12,122,070 20,644,200	3,111,060 4,381,730	10,453,400 6,754,270
Sullivan	324,140,443		833,377,873	169,096,075	10,956,450	5,493,220	7.222.180
Switzerland	113,997,800	486,376,800	600,374,600	89,712,400	4,363,450	1,739,830	2,121,200 13.701.190
Tippecanoe Tipton	2,517,214,770 341,177,700		9,695,952,270 1,040,605,500	1,421,486,485 203,589,510	69,297,005 10,749,307	15,102,800 3,484,150	13,701,190 4,036,030
Union	143,642,500		413,506,400	78,120,400	3,909,100	1,278,760	1,914,080
Vanderburgh Vermillion	3,129,809,160 221,990,570	518,660,900	11,795,503,360 740,651,470	1,814,454,160 146,467,255	92,931,370 8,919,025	34,869,880 4,707,315	45,790,270 7,122,870
Vigo	987,782,200	4,474,933,050	5,462,715,250	932,078,940	52,811,250	21,758,630	34,944,370
Wabash Warren	466,499,200 276,043,600	1,277,640,400 306,093,900	1,744,139,600 582,137,500	355,167,600 95,861,900	17,715,600 4.967.050	7,748,490 1,459,290	11,149,800 3.524.020
Warrick	855,816,740	2,812,859,500	3,668,676,240	678,673,730	33,641,890	10,867,450	8,036,430
Washington Wayne	371,906,500 874,571,400		1,236,079,130 3,595,121,560	263,978,350 695,531,675	13,408,000 35,334,400	6,620,470 12,674,970	7,314,730 27,397,860
Wells	460,135,100	1,306,411,400	1,766,546,500	327,056,475	16,148,100	4,679,050	4,790,730
White Whitley	819,180,000 493,561,400	1,120,129,000 1,574,874,500	1,939,309,000 2,068,435,900	277,049,250 405,416,950	12,165,000 19,432,200	4,686,230 5,618,860	6,482,340 8,264,670
Totals	\$ 100,883,145,176						
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County	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Non-E Dev or Revit Deduction	nterprise Zone Investment Deduction	Enterprise Zone Investment Deduction	Fertilizer/ Pesticide Deduction	Tax Exempt Property Value Deduction	Net Value of Land and Improvements
Adams	\$ 3,386,385 \$	3,408,800 \$	9,646,220 \$	1,444,365 \$	- \$	204,600 \$	100,204,940 \$	1,314,823,160
Allen Bartholomew Benton	13,276,660 4,269,280 704,890	12,950,600 3,672,200 43,700	145,234,520 40,863,190 1,269,170	6,693,640 12,400 -	1,550,930 - -	41,800 748,400	825,972,630 67,901,600 54,849,680	14,831,966,550 3,835,834,050 552,425,610
Blackford	1,898,810	592,200	3,807,280	-	68,050	109,700	19,780,950	383,741,190
Boone Brown	2,093,430 1,110,720	4,752,200 652,840	135,886,199	-	161,630	52,000	178,062,080 37,180,580	4,367,742,871 1,337,667,230
Carroll	1,303,060	1,399,400	2,582,701	328,700	-	429,900	74,112,740	993,049,075
Cass	2,147,360	101,900	5,664,340	- 400.450	-	1,070,200	82,944,140	1,237,440,200
Clark Clay	16,646,020 2,788,575	467,400 320,580	65,430,236 5,363,845	1,493,150	30,335,110	264,500	200,207,250 43,316,580	5,114,841,158 846,136,675
Clinton	2,945,160	1,115,000	14,978,276	70,560	-	469,900	75,362,820	1,351,404,387
Crawford Daviess	2,815,110 3,941,220	113,700 687,200	5,201,370		:	:	14,535,800 43,111,630	282,815,425 1,070,353,074
Dearborn	5,554,960		5,920,340	-	-	-	87,955,900	2,614,682,960
Decatur	2,585,860	4,086,325	9,029,991	522,650	-	2,301,790	54,118,400	1,189,361,932
Dekalb Delaware	1,474,825 16,520,060	2,682,200	24,415,550 19,997,565	2,450 53,250		986,670	87,439,430 353,336,560	1,917,746,450 3,816,370,710
Dubois Elkhart	1,956,350 11,195,700	5,590,600 853,400	582,740 35,587,280	2,927,900 6,304,730	196,800	530,000	110,172,085 561,072,700	1,950,951,505 9,156,631,930
Fayette	3,917,600	78,400	3,972,010	382,240	202,600	8,010	66,502,500	739,368,564
Floyd	9,699,700	407,800	23,872,570	308,400	202,000		205,738,800	3,510,958,540
Fountain Franklin	1,760,340 2,534,625	1,716,900	1,206,950 2,400	106,000 158,360		20,990	22,637,400 125,179,150	687,044,470 1,019,742,845
Fulton	1,870,750	1,403,830	4,496,207	595,070	-	562,670	23,371,500	917,261,048
Gibson Grant	4,627,130 6,315,600	233,900 1,724,780	63,595,020 86,798,410	652,650	-	221,400	155,150,790 355,399,310	1,418,860,240 2,215,065,569
Greene	5,591,470	217,000	242,120	-			70,601,009	824,201,291
Hamilton	5,897,110	3,321,293	84,118,371	14,472,735	-	163,300	2,196,806,839	22,701,105,602
Hancock Harrison	2,670,720 5,737,220	352,500	61,318,570 1.329,165	1,126,560 330,040	-	294,830	85,362,800 64,136,720	3,346,698,905 1,748,654,315
Hendricks	6,839,040	2,398,490	413,056,450	3,115,435	-	-	303,599,367	8,171,949,511
Henry Howard	6,380,070 7,013,400	5,095,500	8,885,560 18,824,630	749,310	-	33,090 31,800	65,085,000 486,393,300	1,604,709,570 3,607,802,120
Huntington	4,043,990	7,448,200	9,043,002	517,150		31,000	214,361,550	1,458,913,113
Jackson	3,500,000	-	14,160,660	32,630	-	-	168,147,560	1,891,320,630
Jasper Jay	3,861,320 3,287,190	435,800 489.900	17,994,420 2,222,125	851,100 1,263,300		175,500	65,223,517 32,135,280	1,695,154,493 696,334,700
Jefferson	4,780,930	777,190	5,319,800	111,500	-		99,545,340	1,147,262,680
Jennings Johnson	5,078,680 4.954.560	1,059,250	26,863,820 66,356,660	96,150 499,050	-	71,300	38,161,790 368,108,280	849,865,810 6,555,927,380
Knox	5,204,919	1,924,400	6,246,230	206,870	50,200	63,190	457,984,500	1,225,989,201
Kosciusko Lagrange	4,211,380 1,856,890	9,615,500 1,015,800	18,305,238 10,876,530	4,467,050 160,950	:	302,600 104,000	299,506,808 58,008,438	5,619,483,339 2,130,076,472
Lake	81,314,700	1,021,700	283,394,320	2,220,521	-	-	3,775,942,132	23,310,427,884
Laporte	9,620,370	33,880	27,524,930	813,050	37,490	-	202,626,016	5,541,138,978
Lawrence Madison	8,043,380 15,549,470	674,700	9,183,510 84,150,757	11,500	-	491,500	165,539,300 350,367,556	1,290,393,240 3,891,310,614
Marion	40,604,100	8,119,255	221,998,690	3,375,270	463,100		3,590,076,040	42,605,721,775
Marshall Martin	3,658,680 1,645,980	452,180 342,100	32,032,800 304,060	297,010 172,000		292,700 34,400	196,593,120 30,564,768	2,619,684,050 277,386,502
Miami	2,150,030	-	4,360,316	3,521,775	-	-	45,152,600	1,136,906,969
Monroe Montgomery	6,485,390 3,240,240	2,746,840 193,700	69,308,274 11,954,843		:	294,515	864,738,320 138,512,100	6,752,769,446 1,660,458,767
Morgan	3,556,800	2,911,000	17,054,400	2,000,000	-		110,369,820	3,268,836,580
Newton	1,660,100	-	12,947,644		-	121,900	11,432,700	710,806,706
Noble Ohio	5,213,430 381,340	8,189,800 607,700	31,927,066	841,060		57,420 -	104,526,214 25,264,900	2,076,893,560 282,325,066
Orange Owen	2,908,780 1,758,750	94,320	31,279,940 198,090	- 5,450	-		64,261,400 63,248,500	669,323,890 686,651,990
Parke	1,089,900	271,100	591,160	3,430		66,510	26,970,460	702,089,510
Perry	3,602,420	176,400	4,369,180	35,575	-	-	34,568,475	578,429,430
Pike Porter	1,970,470 11,016,800	110,500	45,430,320	249,850 33,525			22,604,700 451,946,200	417,906,815 10,106,230,655
Posey	2,131,970	42,500	435,460	271,600		911,600	35,172,850	1,392,912,743
Pulaski Putnam	1,787,690 2,768,070	510,220 383.800	1,078,457 1,475,380	2,929,475		827,300	47,391,500 220,517,595	634,602,003 1.580,381,835
Randolph	3,083,300	340,700	4,958,045	3,188,950			42,023,200	948,879,634
Ripley	3,197,345	3,043,130	7,496,678	-	-	-	97,600,000	1,224,265,917
Rush St Joseph	1,458,470 16,907,900	440,440 955,690	3,637,110 121,347,530	99,295 104,690		565,570 378,920	48,323,270 951,614,518	777,061,395 10,130,395,012
Scott	6,855,870	-	7,056,485	-	-	-	38,369,300	782,509,315
Shelby Spencer	2,896,340 1,460,070	1,046,700 479.040	34,152,860 8,838,310	771.140		133,900 564,340	168,304,852 97,462,300	2,103,132,418 935,394,965
Starke	6,920,910	349,600	2,912,385	128,055	-	-	76,473,100	993,840,870
Steuben Sullivan	2,533,280 4,155,740		16,066,700	375,300	-	-	97,795,000 29,511,190	3,113,368,920 606,943,018
Switzerland	1,060,470	93,215	-			:	28,850,200	472,433,835
Tippecanoe Tipton	3,655,050 688,990	4,560 2,901,700	21,185,140 3,488,616	441,250 167,530	:	28,500	702,947,310 40,578,286	7,448,102,980 770,921,381
Union	735,260	52,200	643,080	8,500	-	164,190	9,695,300	316,985,530
Vanderburgh	24,041,420	54,200	82,534,590	1,201,600	1,011,400		1,735,134,220	7,963,480,250
Vermillion Vigo	3,099,830 11,828,490	342,380 186,800	4,851,780 36,945,280	440,650 284,030	-	239,530	28,849,905 945,214,490	535,610,930 3,426,662,970
Wabash	5,419,400	5,498,400	4,664,450	1,193,830	-	510,090	160,566,100	1,174,505,840
Warren Warrick	870,800 5,438,680	86,300 9,100	3,209,962 5,242,565	152,860 1,709,300	-	23,910	10,716,100 204,091,350	461,265,308 2,720,965,745
Washington	4,948,240	2,910	6,187,317	-	-	-	52,529,700	881,089,413
Wayne Wells	11,316,190 1,137,120	520,180 1,905,400	36,748,953 7,823,182	2,000,000 755,600	-	1,491,100 377,000	282,658,084 173,499,800	2,489,448,148 1,228,374,043
White	2,035,990	192,600	3,651,810	3,480,980	:	170,000	39,080,385	1,590,314,415
Whitley	 1,289,010	5,113,700	33,882,480	950,950	24.077.040	224,400	116,969,590	1,471,273,090
Totals	\$ 549,442,094 \$	133,707,318 \$	2,829,092,636 \$	84,288,516 \$	34,077,310 \$	17,231,435 \$	25,856,030,859 \$	300,710,550,900

	Personal Property Value Other Than Business Personal	Veterans'	Tax Exempt Property Value	Net Personal Property Value Other Than Business Personal	Net Land and Improvements and Non Business Personal	State & Local Assessment of Railroads		Total Value of Railroads, Utilities Business Personal
County	Property Value	Deductions	Deduction	Property Value	Property Value	& Utilities Value	Property Value	Property
Adams	\$ 2,475,370 \$	- \$	-	\$ 2,475,370		\$ 30,291,170		\$ 195,866,590
Allen Bartholomew	15,229,810 8,328,640	2,700		15,227,110 8,328,640	14,847,193,660 3,844,162,690	448,110,480 71,225,380	1,567,542,130 699,562,555	2,015,652,610 770,787,935
Benton	1,454,100	100		1,454,000	553,879,610	13,557,180	32,355,400	45,912,580
Blackford	2,202,060		-	2,202,060	385,943,250	14,607,140	63,609,440	78,216,580
Boone	7,533,700	2,740	-	7,530,960	4,375,273,831	65,547,220	161,471,444	227,018,664
Brown Carroll	4,089,780 4,151,640	1,800	38,000	4,049,980 4,151,640	1,341,717,210 997,200,715	16,534,750 25,353,780	14,487,610 77,535,168	31,022,360 102,888,948
Cass	3,441,370			3,441,370	1,240,881,570	50,398,800	139,492,140	189,890,940
Clark	7,541,160	13,840	710	7,526,610	5,122,367,768	120,556,290	377,272,460	497,828,750
Clay Clinton	2,886,990 5,609,110	800		2,886,990 5,608,310	849,023,665 1,357,012,697	32,255,670 39,170,990	66,085,300 214,057,320	98,340,970 253,228,310
Crawford	2.564.555	550		2,564,005	285.379.430	25,385,120	19,976,660	45,361,780
Daviess	4,228,790	46,040	- :	4,182,750	1,074,535,824	32,956,250	156,683,930	189,640,180
Dearborn	8,094,340		-	8,094,340	2,622,777,300	334,986,770	98,498,380	433,485,150
Decatur	4,556,915	7,930		4,548,985	1,193,910,917	32,182,760	176,069,250	208,252,010
Dekalb Delaware	4,374,420 13,621,580	-	4,680	4,374,420 13.616.900	1,922,120,870 3,829,987,610	53,593,940 126,766,510	545,802,880 344,260,358	599,396,820 471,026,868
Dubois	6,323,250	500	-	6,322,750	1,957,274,255	50,614,970	257,134,907	307,749,877
Elkhart	18,557,650	28,750	7,750	18,521,150	9,175,153,080	209,638,760	934,797,050	1,144,435,810
Fayette Floyd	2,596,540	6,860	50,680	2,539,000	741,907,564	24,733,810 104,882,910	154,666,290 229,383,182	179,400,100
Fountain	4,381,280 3,145,060			4,381,280 3,145,060	3,515,339,820 690,189,530	19,488,320	78,051,750	334,266,092 97,540,070
Franklin	7,267,540	27,220	-	7,240,320	1,026,983,165	25,107,340	38,440,500	63,547,840
Fulton	4,314,040	2,410	-	4,311,630	921,572,678	33,891,870	88,316,154	122,208,024
Gibson Grant	4,419,320 5,755,633	41,140 149,120	4.100	4,378,180 5,602,413	1,423,238,420 2,220,667,982	243,478,650 68,584,320	548,941,720 402,104,382	792,420,370 470,688,702
Greene	11,771,230	145,120	300	11,770,930	835,972,221	58,261,030	42,121,280	100,382,310
Hamilton	32,348,760			32,348,760	22,733,454,362	373,639,270	896,834,583	1,270,473,853
Hancock	14,181,850		183,130	13,998,720	3,360,697,625	86,719,260	246,386,680	333,105,940
Harrison Hendricks	6,700,280 14,259,530	2,120	-	6,698,160 14,259,530	1,755,352,475 8,186,209,041	43,320,790 156,530,280	129,027,230 446,013,240	172,348,020 602,543,520
Henry	14,026,700	8,610	5,850	14,012,240	1,618,721,810	85,260,180	149,985,070	235,245,250
Howard	13,150,080	7,250	346,980	12,795,850	3,620,597,970	67,613,080	1,388,231,200	1,455,844,280
Huntington	5,096,160		-	5,096,160	1,464,009,273	41,055,520	158,176,110	199,231,630
Jackson	2,837,940	24,850	-	2,813,090	1,894,133,720	57,450,200	327,260,440	384,710,640
Jasper Jay	8,068,900 3,150,640	5,240		8,063,660 3,150,640	1,703,218,153 699,485,340	395,561,220 28,552,070	148,175,490 137,650,370	543,736,710 166,202,440
Jefferson	2,481,900	-	23,400	2,458,500	1,149,721,180	123,940,780	149,171,700	273,112,480
Jennings	3,513,010	1,320	10,000	3,501,690	853,367,500	27,358,460	107,916,717	135,275,177
Johnson Knox	9,156,700 8,722,310	26,830	- 110,970	9,156,700 8,584,510	6,565,084,080 1,234,573,711	137,783,070 134,180,000	373,895,910 175,674,580	511,678,980 309,854,580
Kosciusko	24,183,680	27,710	22,530	24,133,440	5,643,616,779	101,354,160	484,863,840	586,218,000
Lagrange	6,418,218	-	-	6,418,218	2,136,494,690	42,396,940	119,362,490	161,759,430
Lake	13,146,470			13,146,470	23,323,574,354	720,964,180	2,364,363,590	3,085,327,770
Laporte Lawrence	11,817,962 7,818,590	1,700	2,670	11,813,592 7,818,590	5,552,952,570 1,298,211,830	19,500 88,669,830	427,262,110 175,276,170	427,281,610 263,946,000
Madison	21,502,843	-	-	21,502,843	3,912,813,457	95,644,588	387,974,680	483,619,268
Marion	38,978,780	-	19,200	38,959,580	42,644,681,355	1,036,749,260	5,488,724,380	6,525,473,640
Marshall Martin	13,631,560 1,919,780	3,660 12,630	-	13,627,900 1,907,150	2,633,311,950 279,293,652	59,697,540 13,985,090	230,129,371 43,592,250	289,826,911 57,577,340
Miami	7,519,190	62,390	-	7,456,800	1,144,363,769	25,038,380	82,040,590	107,078,970
Monroe	13,153,190	9,890		13,143,300	6,765,912,746	114,834,890	440,580,792	555,415,682
Montgomery	6,009,920	-		6,009,920	1,666,468,687	40,520,010	449,603,770	490,123,780
Morgan Newton	17,899,170 4,156,330	200	18,300	17,880,870 4,156,130	3,286,717,450 714,962,836	83,853,100 25,000,930	164,672,510 64,224,450	248,525,610 89,225,380
Noble	23,980,430	100	5,049,782	18,930,548	2,095,824,108	60,279,160	286,280,823	346,559,983
Ohio	2,356,010	-	-	2,356,010	284,681,076	6,903,440	15,270,240	22,173,680
Orange Owen	3,814,010 3,247,800	-	51.270	3,814,010 3,196,530	673,137,900 689,848,520	26,460,560 23,160,930	62,425,261 32,289,730	88,885,821 55,450,660
Parke	2,930,610	•	31,270	2,930,610	705,020,120	23,827,650	32,269,730	54,260,655
Perry	2,930,610			2,930,610	705,020,120 581,058,510	23,827,650 15,683,290	119,405,110	135,088,400
Pike	1,574,000	-	-	1,574,000	419,480,815	195,236,830	43,405,900	238,642,730
Porter	15,086,630	-	-	15,086,630	10,121,317,285	332,791,410	952,935,773	1,285,727,183
Posey Pulaski	5,213,430 4.925,989	730	-	5,212,700 4,925,989	1,398,125,443 639,527,992	99,663,660 20,554,060	558,843,610 60,684,981	658,507,270 81,239,041
Putnam	4,962,040	5,720	-	4,956,320	1,585,338,155	52,227,230	185,592,880	237,820,110
Randolph	4,039,130	-	-	4,039,130	952,918,764	41,618,380	81,210,320	122,828,700
Ripley Rush	4,136,120 2,249,280	7,960	-	4,136,120	1,228,402,037 779,302,715	38,389,990 23,586,010	112,910,600 89,426,030	151,300,590 113,012,040
Rush St Joseph	2,249,280 14,998,276	7,960		2,241,320 14,998,276	7/9,302,715 10,145,393,288	23,586,010 268,786,830	89,426,030 1,093,263,135	113,012,040 1,362,049,965
Scott	3,173,130	-	65,790	3,107,340	785,616,655	21,519,680	95,867,490	117,387,170
Shelby	8,946,930		-	8,946,930	2,112,079,348	54,930,730	309,192,640	364,123,370
Spencer Starke	2,847,730 2,685,390	-	305,970	2,541,760 2,685,390	937,936,725 996,526,260	385,000,370 29,374,380	197,389,100 49,459,060	582,389,470 78,833,440
Steuben	11,287,580	-	-	11,287,580	3,124,656,500	48,230,810	180,597,169	228,827,979
Sullivan	2,356,420			2,356,420	609,299,438	172,496,300	51,894,375	224,390,675
Switzerland	2,541,110		155,050	2,386,060	474,819,895	17,898,940	24,191,480	42,090,420
Tippecanoe Tipton	14,862,530 3,717,560	30,750	-	14,831,780 3,717,560	7,462,934,760 774,638,941	144,100,070 24,048,460	1,279,403,750 62,639,010	1,423,503,820 86,687,470
Union	10,028,960	-	-	10,028,960	327,014,490	10,284,810	19,470,934	29,755,744
Vanderburgh	175,950,750	9,250	154,003,640	21,937,860	7,985,418,110	188,729,320	888,942,210	1,077,671,530
Vermillion Vigo	2,935,460	-	-	2,935,460	538,546,390	185,375,050	160,528,016	345,903,066
Vigo	6,225,660		-	6,225,660	3,432,888,630	383,364,910	712,513,950	1,095,878,860
Wabash Warren	4,278,680 1,151,330	2,300	-	4,276,380 1,151,330	1,178,782,220 462,416,638	42,124,380 9,658,550	128,917,240 31,994,390	171,041,620 41,652,940
Warrick	4,969,030	2,390	497,290	4,469,350	2,725,435,095	156,384,530	460,490,870	616,875,400
Washington	1,969,630	-	18,600	1,951,030	883,040,443	38,330,870	80,924,060	119,254,930
Wayne Wells	6,932,920	1,910	-	6,931,010 2,230,470	2,496,379,158	53,057,220 71,532,080	332,163,660 128,490,019	385,220,880 200,022,099
White	2,230,470 6,153,720	3,760	-	2,230,470 6,149,960	1,230,604,513 1,596,464,375	71,532,080 53,155,920	115,417,890	168,573,810
Whitley	7,992,450	-	377,730	7,614,720	1,478,887,810	42,303,820	239,092,790	281,396,610
Totals	\$ 876,146,591 \$	591,770 \$	161,374,372	\$ 714,180,449	\$ 301,424,731,349	\$ 9,940,925,388	\$ 32,725,322,874	\$ 42,666,248,262

					Enterprise Zone	Enterprise	Tax Exempt	Net Value Of Railroads, Utilities	Total Net
County		Veterans'	Coal or Oil Shale System Deductions	Econ Revital Deduction	Investment Zo Deduction	ne Investment Deduction	Property Value Deduction	And Business Personal Property	Value of
Adams	\$	Deductions	\$ - \$			- \$			Taxable Property
Allen	\$	5,100	5 - 5	25,593,170 \$ 213,109,650	14,831,790 \$ 66,991,420	9,139,101	2,485,300 102,220,930	1,624,186,409	1,470,254,860 16,471,380,069
Bartholomew		-	-	141,374,270	22,334,935	-		607,078,730	4,451,241,420
Benton		2,500	-	1,995,594	4,107,716	-	226,970	39,579,800	593,459,410
Blackford Boone		12,160		6,663,620 3,431,720	2,866,538 15,620,459	-	1,969,500 4,826,830	66,716,922 203,127,495	452,660,172 4,578,401,326
Brown		12,100			794,970		881,380	29,346,010	1,371,063,220
Carroll		-	-	18,259,600	6,033,743	-	883,310	77,712,295	1,074,913,010
Cass Clark		5,500	•	6,335,660	17,365,860 22,118,710	-	1,980,080	164,209,340 463,260,220	1,405,090,910 5,585,627,988
Clay		5,500		5,972,410 5,640,940	6,565,990		6,471,910 3,440,890	82,693,150	931,716,815
Clinton		-	-	23,608,612	11,186,809	353	9,146,340	209,286,196	1,566,298,893
Crawford		-	-		3,976,455	-	85,600	41,299,725	326,679,155
Daviess Dearborn		-		32,002,630 2,298,335	19,146,925 3,926,960	-	718,530 1,776,360	137,772,095 425.483.495	1,212,307,919 3,048,260,795
Decatur				28,879,120	5,120,687	5,310,330	2,006,530	166,935,343	1,360,846,260
Dekalb		-	-	83,200,620	18,051,180	-	156,240	497,988,780	2,420,109,650
Delaware		-	•	15,339,356	19,346,377	-	47,098,200	389,242,935	4,219,230,545
Dubois Elkhart		-		198,830 15,446,410	32,632,330 53,742,830	3,851,910	22,481,900 76,418,660	252,436,817 994,976,000	2,209,711,072 10,170,129,080
Fayette		_		2,378,280	6,218,810	-	9,587,280	161,215,730	903,123,294
Floyd				10,036,440	17,294,307		4,064,020	302,871,325	3,818,211,145
Fountain			-	7,923,680	9,733,080	-	204,850	79,678,460	769,867,990
Franklin			•		4,149,337	-	-	59,398,503	1,086,381,668
Fulton Gibson		3,660	-	2,461,440 314,463,110	7,701,198 21,313,994		941,320 6,300	111,104,066 456,633,306	1,032,676,744 1,879,871,726
Grant			-	100,357,000	11,099,680	-	36,585,553	322,646,469	2,543,314,451
Greene			-	7,830	9,101,398	-	1,042,480	90,230,602	926,202,823
Hamilton		-	-	4,695,598	113,616,416	-	50,420,830	1,101,741,009	23,835,195,371
Hancock Harrison		2,030		29,329,880 6,651,720	14,815,721 15.931,710	-	3,811,010 1,988,090	285,149,329 147,774,470	3,645,846,954 1,903,126,945
Hendricks		2,030	-	40,246,284	23,856,105	-	22,480,640	515,960,491	8,702,169,532
Henry		1,760		20,208,710	10,402,400	-	6,868,580	197,763,800	1,816,485,610
Howard		-	-	589,623,140	18,375,118	364,850	40,008,500	807,472,672	4,428,070,642
Huntington Jackson				18,374,748 68,876,170	13,167,600 13,734,060		14,305,360 9,932,500	153,383,922 292,167,910	1,617,393,195 2,186,301,630
Jasper		_		15,144,410	20,758,040		912.370	506,921,890	2,210,140,043
Jay				18,622,780	7,079,860	-	1,632,270	138,867,530	838,352,870
Jefferson		-	•	15,570,630	13,424,300	-	14,763,580	229,353,970	1,379,075,150
Jennings		-	•	21,090,650	6,176,491	-	3,684,870	104,323,166	957,690,666
Johnson Knox				34,979,220 86,332,420	19,094,540 14,465,779		11,769,040 2,913,510	445,836,180 206,142,871	7,010,920,260 1,440,716,582
Kosciusko		-	-	38,590,315	34,019,838	-	11,492,847	502,115,000	6,145,731,779
Lagrange		-	-	4,943,784	6,458,654	-	1,378,460	148,978,532	2,285,473,222
Lake		-	•	164,877,344	70,767,736		193,226,650	2,656,456,040	25,980,030,394
Laporte Lawrence		- :		29,197,610 48,090,950	17,920,992 11,536,970	5,570 725,630	55,717,800	324,439,638 203,592,450	5,877,392,208 1,501,804,280
Madison		-		29,359,380	23,401,273	-	65,644,470	365,214,145	4,278,027,602
Marion		-	21,068,710	482,829,926	136,475,485	2,337,190	657,500,840	5,225,261,489	47,869,942,844
Marshall Martin				28,107,090	12,032,660 5,290,654	-	27,368,760 563,990	222,318,401 51,722,696	2,855,630,351 331,016,348
Miami		-		4,362,160	7,899,734		303,330	94,817,076	1,239,180,845
Monroe		-		48,432,210	37,306,194	1,703,000	39,115,290	428,858,988	7,194,771,734
Montgomery		-	-	118,730,190	12,329,857	-	10,341,760	348,721,973	2,015,190,660
Morgan Newton		-		25,569,300 4,072,213	9,903,830 11,942,890		6,605,380 1,114,470	206,447,100 72,095,807	3,493,164,550 787,058,643
Noble		1,800		43,134,565	13,935,190	_	1,883,495	287,604,933	2,383,429,041
Ohio		1,000			2,869,610		96,990	19,207,080	303,888,156
Orange Owen		-	-	687,590	7,127,670 6,136,420	-	1,777,430 324.040	79,293,131 48.990,200	752,431,031 738,838,720
			-	400.000		-		.,,	,
Parke Perry		24.960	-	493,690 14,703,650	4,240,100 7.626.755		715,190 1,882,790	48,811,675 110,850,245	753,831,795 691,908,755
Pike		,- 50	-	-	10,590,877	-	769,070	227,282,783	646,763,598
Porter			-	146,239,360	20,756,153	-	21,379,900	1,097,351,770	11,218,669,055
Posey			-	3,729,160	17,587,600	-	1,064,220 1,020,410	636,126,290	2,034,251,733
Pulaski Putnam				2,453,800 74,140	8,700,800 9,815,020		1,020,410 41,602,644	69,064,031 186,328,306	708,592,023 1,771,666,461
Randolph			-	4,387,720	10,718,190	-	4,970	107,717,820	1,060,636,584
Ripley			-	6,920,740	13,476,128	-	9,320	130,894,402	1,359,296,439
Rush St Joseph			-	21,685,240 17,520,570	8,564,632 47,157,950	-	1,277,825 205,338,170	81,484,343 1,092,033,275	860,787,058 11,237,426,563
Scott Scott				10,826,920	47,157,950 17,434,190		205,338,170 542,960	1,092,033,275 88,583,100	874,199,755
Shelby				28,587,000	17,200,430	-		318,335,940	2,430,415,288
Spencer			-	113,110,920	13,987,000	-	4,494,220	450,797,330	1,388,734,055
Starke Steuben			-	3,355,450 15,376,470	3,198,850 11.927.079	-	821,620	71,457,520 201,524,430	1,067,983,780 3,326,180,930
		•	•	10,070,470		-	****		
Sullivan Switzerland				761,970	6,495,150	:	114,870 20,200	217,780,655 41,308,250	827,080,093 516,128,145
Tippecanoe		-	-	233,218,135	26,098,680	1,379,580	57,117,040	1,105,690,385	8,568,625,145
Tipton		22,440	-	2,910,970	6,918,140	-	1,822,466	75,013,454	849,652,395
Union Vanderburgh		-	-	3,984,094	1,103,823	6,310,010	55,480	24,612,347 967,508,360	351,626,837
Vanderburgh Vermillion				63,499,790 2,321,890	39,404,450 62,135,834	0,310,010	948,920 1,929,109	279,516,233	8,952,926,470 818,062,623
Vigo			-	313,867,662	27,543,420	-	831,190	753,636,588	4,186,525,218
Wabash		-	-	9,538,640	15,198,780	-	-	146,304,200	1,325,086,420
Warren			-	4,246,649	3,635,280	-	7.044.540	33,771,011	496,187,649
Warrick Washington		90	-	66,680 21,806,370	3,896,985 8,772,680		7,041,510 183,240	605,870,225 88,492,550	3,331,305,320 971,532,993
Wayne			_	1,879,585	11,284,211		31,947,180	340,109,904	2,836,489,062
Wells		-		51,449,820	11,092,258	-	2,258,720	135,221,301	1,365,825,814
White Whitley		7,170	-	1,597,497 95,241,860	10,832,819 10,279,710	-	1,315,480 5,042,220	154,820,844 170,832,820	1,751,285,219 1,649,720,630
Totals	\$	89,170	\$ 21,068,710 \$	4,303,565,756 \$	1,633,302,259 \$	31,127,524 \$	1,988,902,019		336,112,924,173
	•	05,170	¥ £1,000,710 \$	7,000,000,100 \$	1,000,002,200 \$	01,121,024 \$	1,500,502,019	y 07,000,132,024 \$	000,112,324,173

County	State Fair Board	State Forestry Fund	County General Fund	Property Reassessment Fund	County Debt Sevice Fund	Cumulative Bridge Fund
Adams \$ Allen Bartholomew Benton	11,745 \$ 128,356 35,224 4,750	23,490 \$ 256,713 70,449 9,500	5,141,344 49,096,317 9,717,559 1,709,329	\$ 73,406 465,292 149,704 77,184	\$ 7,091,690 1,422,189	\$ 716,441 - 1,655,551 253,520
Blackford Boone Brown Carroll	3,571 35,152 11,780 8,413	7,141 70,304 22,493 16,826	2,143,780 3,383,379 2,501,932 2,954,028	76,324 202,124 91,102	1,655,272	163,807 878,800 293,591 533,176
Cass Clark Clay Clinton	11,115 39,838 7,411 12,530	22,230 79,676 14,823 25,061	6,034,032 3,211,940 2,109,440 4,988,683	150,052 94,615 190,841 148,799	144,413 - -	343,174 - 236,235 394,709
Crawford Daviess Dearborn Decatur	2,552 9,297 24,072 10,625	5,104 18,593 48,144 21,251	1,833,735 7,052,644 4,504,492 2,564,696	193,327 181,284 222,667 158,052	- - -	- 628,683 1,002,001 709,243
Dekalb Delaware Dubois Elkhart	16,486 32,016 17,381 78,371	32,972 64,032 34,762 156,741	5,248,711 13,722,901 4,075,867 20,249,013	239,046 252,127 178,156 284,094	228,742 2,753,385 -	403,905 2,421,218 758,250 989,429
Fayette Floyd Fountain Franklin	7,228 29,014 5,968 8,692	14,456 58,028 11,936 17,383	3,654,760 4,823,617 2,192,515 1,092,958	84,931 217,607 99,965 91,261	518,624 - - - 361,784	388,516 482,362 422,240 530,182
Fulton Gibson Grant Greene	8,267 13,297 18,635 7,181	16,534 26,593 37,269 14,361	2,650,590 7,720,398 9,401,230 3,252,878	84,736 122,995 191,006 162,464	- - 1,542,025 -	237,675 1,052,102 778,001 309,670
Hamilton Hancock Harrison Hendricks	176,793 28,577 15,227 63,958	353,585 57,153 30,455 127,916	25,104,563 5,436,694 2,291,729 12,391,848	464,081 232,185 150,371 279,816	2,673,990 757,279 - 1,646,917	- 1,168,068 675,717 1,630,927
Henry Howard Huntington Jackson	14,247 35,432 12,408 17,497	28,494 70,863 24,816 34,993	5,217,969 10,009,411 4,916,596 4,297,578	192,333 420,750 111,670 67,799	1,390,851 - - 255,886	406,036 1,031,944 635,900 437,413
Jasper Jay Jefferson Jennings	17,327 6,515 10,703 7,175	34,655 13,030 21,406 14,350	4,171,526 2,896,724 4,250,491 2,741,781	145,116 87,952 113,721 76,235	- - - 684,324	699,590 488,624 858,928 403,599
Johnson Knox Kosciusko Lagrange	54,282 11,263 48,251 17,540	108,564 22,526 96,502 35,081	8,814,053 5,611,851 6,809,435 2,988,444	257,840 199,920 349,820 377,118	2,096,645 - - 120,590	1,017,789 398,433 609,170 291,609
Lake Laporte Lawrence Madison	195,525 45,200 11,803 33,125	391,050 90,400 23,607 66,249	99,130,104 21,577,389 4,524,090 16,827,356	1,539,758 384,201 162,298 128,358	9,701,644 243,447 111,796	2,395,179 1,005,702 861,653 877,805
Marion Marshall Martin Miami	357,711 22,143 2,651 9,782	715,422 44,285 5,301 19,565	119,654,314 5,048,517 1,155,342 4,465,688	1,654,413 260,176 71,236 177,307	18,824,539 - -	- 725,171 102,712 347,277
Monroe Montgomery Morgan Newton	53,970 15,820 27,266 6,299	107,939 31,640 54,532 12,597	12,493,937 4,745,971 5,194,210 3,620,101	418,264 116,672 259,029 92,904	1,888,932 - -	1,436,938 494,372 340,827 220,450
Noble Ohio Orange Owen	18,216 2,431 5,651 5,911	36,432 4,862 11,301 11,822	5,273,493 599,596 1,337,801 1,757,072	132,065 42,850 85,467 100,489	154,835 - -	91,170 423,802 356,882
Parke Perry Pike Porter	5,991 4,864 5,175 85,523	11,981 9,729 10,349 171,198	1,952,946 2,209,011 3,924,955 26,973,077	134,789 75,397 161,707 351,176	234,096 2,146,310	246,365 318,613 300,775 533,064
Posey Pulaski Putnam Randolph	16,220 5,673 13,844 8,389	32,439 11,345 27,688 16,778	6,560,805 3,218,454 2,576,750 3,454,081	137,866 97,851 173,052 109,054	· ·	1,013,721 171,594 972,555 367,009
Ripley Rush St Joseph Scott	10,894 6,808 80,420 6,464	21,788 13,615 160,839 12,929	1,850,644 3,046,366 34,711,092 2,266,541	66,727 250,176 874,563 103,429	7,086,974 397,554	544,708 176,145 874,563 80,804
Shelby Spencer Starke Steuben	18,710 10,397 8,546 26,503	37,421 20,795 17,093 53,007	4,560,671 5,005,049 2,602,392 4,260,408	107,585 119,570 227,549 178,897	- - 841,480	547,281 621,245 67,303 198,775
Sullivan Switzerland Tippecanoe Tipton	6,615 4,129 62,805 6,802	13,230 8,259 125,610 13,603	4,461,704 1,078,815 18,150,699 2,148,431	181,081 59,877 290,474 79,918	· - -	340,664 243,121 2,747,727 449,751
Union Vanderburgh Vermillion Vigo	2,813 66,932 6,537 32,124	5,626 133,888 13,073 64,249	1,009,183 31,906,882 4,703,821 18,391,247	48,877 401,663 155,242 678,629	:	122,368 2,418,326 303,130 1,168,527
Wabash Warren Warrick Washington	10,602 3,971 26,477 7,765	21,203 7,942 52,953 15,531	3,443,042 2,383,975 9,654,019 2,901,291	86,139 26,803 354,124 111,625	724,796 -	357,807 257,110 287,933 339,730
Wayne Wells White Whitley	21,973 10,929 13,896 12,431	43,945 21,859 27,792 24,861	11,898,181 3,455,029 4,069,859 3,245,970	302,124 157,109 105,959 108,769	- - - 484,798	1,208,495 - 903,255 526,751
Totals \$	2,560,886 \$	5,120,880 \$	834,463,830	19,953,176	\$ 68,185,806	\$ 55,725,381

O	County Health	County Welfare Family and	Hospital Care for	County Medical Assist to	Children with Special Health	Children's Psychiatric Residential
County	Fund	Children	Indigent Fund	Wards Fund	Care Needs Fund	Treatment
Adams	\$ 204,068 \$	1,566,480 \$	239,303 \$	27,894 \$	44,044 \$	-
Allen Bartholomew	2,454,816 929.046	27,420,132 3,284,684	2,615,261 453,515	272,757 110.077	401,114 132.092	930,584 127,689
Benton	67,684	499,915	42,154	12,468	11,281	37,998
Blackford	136,134		144,168	14,283	26,781	20,532
Boone	584,402	1,076,530	351,520	17,576	30,758	123,032
Brown Carroll	361,403 92,543	461,149 77,821	103,186 116,731	1,371 4,207	14,394 25,239	49,427
						49,427
Cass Clark	138,937 164,332	771,100 2,923,114	583,535 990,971	143,105 134,453	25,009 343,603	582.631
Clay	193,620	50,026	107,464	926	25,013	88,009
Clinton	144,100		192,656	46,989	26,627	36,025
Crawford	102,087	1,286,613	46,577	957	10,209	6,699
Daviess	139,449	1,109,783	47,645	41,835	47,645	54,618
Dearborn Decatur	484,451 244,383	3,346,022 1,309,575	261,784 251,024	24,072 7,969	18,054 21,251	583,748 71,721
Dekalb	224.621		144,252	24,729	39,154	65,944
Delaware	804,405	2,631,568 13,770,925	1.012.509	48,024	152,076	816,411
Dubois	278,098	1,303,582	126,013	43,453	19,554	63,006
Elkhart	1,645,783	9,747,348	1,058,004	205,723	284,094	-
Fayette	162,635	1,961,553	207,811	18,071	35,238	152,696
Floyd	253,875	4,217,945	573,031	116,057	123,311	134,191
Fountain Franklin	185,756 156,447	875,813 246,622	63,411 32,593	4,476 61,927	10,444 52,149	37,300 176,003
Fulton Gibson	163,272 405,549	744,025 1,625,522	224,241 191,140	20,667 24,931	24,801 31,580	191,173 219,396
Grant	156,066	3,153,931	1,460,498	149,078	88,515	256,228
Greene	124,765	957,732	107,711	6,283	27,825	138,229
Hamilton	1,259,648	1,546,936	287,288	22,099	44,198	220,991
Hancock	246,473	1,103,770	150,027	3,572	28,577	7,144
Harrison Hendricks	424,465 719,527	1,871,071 1,167,232	112,302 143,905	13,324 47,968	41,875 63,958	119,916 31,979
						31,979
Henry Howard	496,860 482.755	1,916,204 1,186,957	445,215 916,791	74,796 79,721	37,398 88.579	234,734
Huntington	110,119	395,499	296,237	184,566	46,529	234,734
Jackson	168,404	981,991	328,059	2,187	63,425	137,785
Jasper	136,453	1,284,387	175,439	45,484	15,161	12,995
Jay	166,946	627,881	313,533	32,575	36,647	-
Jefferson	267,579	2,636,990	169,913	13,379	46,826	46,826
Jennings	169,512	709,437	231,397	34,979	25,113	17,041
Johnson Knox	529,250	2,008,437 1,564,166	6,785 381,538	6,785 85,881	74,638 19,710	60,539
Kosciusko	566,950	422,197	247,287	18,094	48,251	633,296
Lagrange	206,100	1,808,853	30,696	57,006	15,348	-
Lake	1,828,409	69,229,178	24,362,453	7,087,770	757,659	
Laporte	1,412,503	2,599,006	2,073,555	141,250	124,300	186,450
Lawrence	134,264	1,714,454	451,483	7,377	47,214	20,656
Madison	699,760	6,894,082	1,478,191	128,358	161,483	629,370
Marion Marshall	298,925	66,802,520 3,980,136	536,566 268,479	447,139 5,536	1,341,416 58,124	1,743,841 238,033
Martin	31,808	225,303	124,248	44,729	20,542	95,423
Miami	151,628	1,777,960	196,872	62,363	46,467	-
Monroe	398,025	5,626,319	398,025	40,477	47,223	-
Montgomery	98,874	2,036,812	185,884	43,505	25,707	69,212
Morgan Newton	381,727 114,949	1,370,126 763,701	347,644 135,419	92,023 325,164	92,023 15,746	47,716 18,108
Noble Ohio	273,238 124,903	1,115,722 54,702	204,929 74,760	40,986	15,939 1,823	81,971 164,714
Orange	22,603	126,434	92,530	3,532	40,261	104,714
Owen	91,622	517,220	89,405	2,956	20,689	-
Parke	52,418	235,132	104,087	11,232	35,944	-
Perry	79,045	292,467	119,784	6,688	29,186	608
Pike Porter	66,623 875,307	707,630 5,083,961	128,719 1,012,677	48,512 10,690	1,294 128,284	267,411
						207,411
Posey Pulaski	107,454 77,288	825,169 469,402	162,195 125,505	4,055 336,098	24,329 14,181	
Putnam	155,747	427,439	109,023	5,192	48,455	-
Randolph	219,157	1,696,631	190,845	35,652	36,701	191,893
Ripley	179,753	3,058,533	118,474	10,894	28,597	59,918
Rush	139,554	862,003	61,268	11,913	22,975	160,828
St Joseph Scott	954,982 228,674	18,888,544 602,795	5,719,841 105,853	201,049 39,594	482,517 57,371	713,724 59,795
Shelby Spencer	306,384 183,254	425,663 596,551	32,743 155,961	252,591 6,498	30,404 19,495	67,825
Starke	102,557	584,363	285,237	12,820	42,732	92,943
Steuben		2,179,898	72,884	92,762	26,503	106,013
Sullivan	69,456	-	113,279	8,269	23,152	41,343
Switzerland	235,378	122,335	35,100	3,097	22,196	42,327
Tippecanoe Tipton	166,637	8,596,460 339,226	361,130 53,562	439,636 7,652	102,058 20,405	463,188
Union Vanderburgh	137,488 2.334.655	360,774 6.995,572	45,009 3.958.024	352 192.451	2,110 292,884	5,626 92,041
Vanderburgn Vermillion	2,334,655 120,108	6,995,572	3,958,024 77,621	192,451	292,884	92,041
Vigo	1,019,951	3,284,725	586,271	36,140	208,809	172,669
Wabash	136,497	1,383,521	496,954	161,676	19,878	113,968
Warren	9,927	55,095	15,387	1,489	7,445	-
Warrick	403,768	1,274,185	330,957	29,786	79,430	40.440
Washington	246,547	1,156,051	143,657	9,707	29,120	18,442
Wayne Wells	1,161,803 79,238	705,871 306,021	497,131 177,601	38,452 46,450	164,795 16,394	140,076
White	79,238 105,959	293,558	5,211	46,450 1,737	15,394	41,689
Whitley	212,876	371,368	251,722	31,077	23,308	29,523
Totals	\$ 33,185,492 \$	335,283,840 \$	62,659,276 \$	12,875,784 \$	7,681,613 \$	12,663,879

County	Cumulative Capital Development	Other County Funds	Township General Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds
Adams \$	318,581 \$	667,993 \$	252,882 \$	125,195 \$	133,010 \$	28,519
Allen Bartholomew Benton	3,353,311 - 97,964	2,069,747 228,959 404,919	960,307 362,251 93,001	3,055,923 545,263 30,064	716,519 372,407 114,481	1,680,266 429,420 36,948
Blackford	99,088	659,247	54,678	161,638	56,835	55,464
Boone	619,554	1,722,447	137,499	194,376	404,371	994,023
Brown Carroll	166,187 231,359	677,802 42,763	67,982 178,147	44,984 85,282	49,588 263,425	89,301 185,321
Cass	282,042	1,101,770	231,052	152,399	424,719	173,366
Clark	896,355	2,728,904	321,593	468,677	235,375	133,084
Clay Clinton	177,871 258,440	58,364 261,573	87,171 238,172	104,093 250,902	186,340 311,537	35,808 134,099
Crawford	68,271	362,727	65,800	20,821	23,250	
Daviess Dearborn	307,950 454,361	115,046 1,892,669	177,906 113,726	132,117 63,854	108,563 408,107	46,317 17,243
Decatur	454,361 235,086	932,375	159,565	53,854 25,901	408,107 249,824	73,507
Dekalb	410,088	206,074	236,068	58,342	248,806	119,946
Delaware Dubois	- 614,856	117,322	425,987 142,530	1,648,236 71,214	738,937 227,721	750,998 44.390
Elkhart	1,361,690	5,781,753	1,013,234	719,245	1,881,599	3,706,193
Fayette	231,302	135,529	164,900	51,233	52,014	
Floyd	-	1,005,885	46,312	161,392	64,431	56,673
Fountain Franklin	140,249 176,003	158,620	84,099 78,537	84,141 51,392	90,530 66,960	50,504 8,692
Fulton	284,176	255,242	122,831	21,223	314,702	70,967
Gibson	-	· -	312,495	174,121	212,360	2,475,163
Grant Greene	468,198 183,109	509,833	265,155 97,892	293,250 155,957	345,785 272,926	60,195 269,618
Hamilton	3,491,656	10,099,283	590,048	460,260	5,495,736	5,610,781
Hancock	585,820	1,071,622	224,777	156,620	2,309,622	2,021,308
Harrison Hendricks	317,873 1,471,032	1,231,519 519,658	135,079 837,796	53,604 244,005	105,006 2,851,083	209,214 4,672,545
Henry	308,089	772,893	198,884	171,460	471,592	159,543
Howard	1,054,088	4,623,817	657,130	509,411	425,614	702,766
Huntington Jackson	- 391,484	324,154 662,680	159,146 250,109	54,720 44,860	223,301 97,330	200,701 99,771
	467,838	651,940	257,642	49,338	271,359	200,384
Jasper Jay	185,677	492,695	108,081	124,230	125,664	6,722
Jefferson	199,346	743,869	162,690	153,518	167,633	15,853
Jennings Johnson	4 240 244	89,689 318,907	109,332 300,812	78,003 241,381	72,437 83,937	91,488 17,585
Knox	1,316,341	318,907 489,946	300,812 261,028	241,381 218,996	83,937 217,827	99,135
Kosciusko	820,268	150,785	376,182	224,452	829,904	999,542
Lagrange	403,429	736,696	149,971	81,835	303,526	233,821
Lake Laporte	2,321,857	14,982,091 1,988,804	3,552,808 352,207	16,866,875 356.813	1,156,882 941,226	3,517,665 584.547
Lawrence	150,494	762,799	124,249	183,713	177,483	145,046
Madison	•	•	367,737	456,103	684,323	719,367
Marion Marshall	5,723,375 495,441		1,659,040 367,513	4,683,955 158.407	55,219,511 626,005	11,698,610 616,273
Martin	63,615	.	82,363	40,585	33,301	11,886
Miami	•	475,672	177,169	88,432	157,928	6,011
Monroe Montgomery	2,246,480 401,430	640,888 1,235,930	592,393 78,617	766,895 287,255	1,599,116 303,443	718,248 370,265
Morgan	610,081	37,491	628,398	179,214	1,334,847	1,348,184
Newton	140,143	555,849	304,426	27,069	270,647	58,340
Noble Ohio	655,771 45,281	478,167 72,024	414,253 28,525	112,880 9,906	298,140 23,896	205,381
Orange	141,267	5,651	85,660	46,952	-	5,416
Owen	114,527	209,844	105,538	25,390	76,676	30,291
Parke Perry	149,766 161,739	393,884	143,923 100,736	27,413 9,750	138,559 26.514	211,778
Pike	115,782	214,747	197,172	21,208	72,169	2,774
Porter	2,015,931	3,196,737	1,056,970	961,232	2,091,507	1,741,504
Posey Pulaski	399,406 137,559	255,458 375,805	283,480 150,664	85,037 27,784	607,242 221,229	484,871 37,114
Putnam	-	455,128	106,136	100,707	98,261	111,394
Randolph	214,963	543,174	166,490	124,384	184,291	60,943
Ripley Rush	253,289 160,828	130,509 129,343	118,104 99,774	67,834 61,379	96,095 196,606	66,835 35,774
St Joseph	2,050,699	3,598,775	976,062	1,119,362	2,338,114	6,417,113
Scott	149,487	425,027	91,399	97,191	121,196	15,025
Shelby	381,225	1,061,818	185,537	47,962	295,968	218,217
Spencer Starke	248,238 137,811	45,489	250,481 148,646	63,091 44,593	327,676 422,155	78,537 111,466
Steuben	417,427	255,094	189,114	169,394	578,885	43,538
Sullivan		31,420	188,747	145,883	170,896	279,061
Switzerland Tippecanoe	81,040 1,538,727	64,522 1,004,883	65,343 309,324	43,646 187,166	38,498 857,991	904,426
Tipton	149,634	*** ****	130,724	46,919	287,067	120,785
Union	67,513	73,843	26,112	4,863	72,951	
Vanderburgh Vermillion	1,556,437 119,291	3,776,133 133,181	447,666 191,200	1,519,004 177,132	213,967	1,695,528 64,029
Vigo	686,660	1,401,429	328,344	737,558	216,137	165,860
Wabash	286,246		216,020	81,791	385,924	118,117
Warren Warrick	92,818 698,320	29,781 1,011,038	92,698 293,304	44,191 189,026	73,218 744,403	7,739 504,973
Washington	165,982	353,319	149,139	71,592	217,934	66,507
Wayne	513,610	329,589	290,742	513,443	868,664	119,713
Wells White		30,056 1,087,380	69,474 148,375	141,061 90,302	119,503 281,102	77,276 141,375
Whitley	279,691	43,508	307,762	84,153	255,168	358,352
Totals \$	48,788,915 \$	86,973,994 \$	27,711,033 \$	43,214,429 \$	98,150,006 \$	61,363,339

County	School	Pre-School	School	School	School	School
	General	Special Education	Debt Service	Pension Debt	Capital Projects	Transporation
	Fund	Fund	Fund	Service Fund	Fund	Fund
Adams \$ Allen Bartholomew Benton	10,064,472 \$	30,067 \$	5,855,821 \$	587,787 \$	4,173,226 \$	2,525,427
	104,365,397	350,109	40,978,056	5,005,954	41,948,291	24,258,360
	25,656,443	87,209	10,679,012	1,681,745	12,750,033	4,364,531
	4,397,006	10,308	1,805,160	136,475	1,552,537	1,147,682
Blackford	3,237,688	8,928	2,214,563	364,326	1,228,403	613,273
Boone	30,106,374	68,922	23,859,455	993,623	8,688,124	5,438,269
Brown	6,124,895	45,352	2,897,836	129,204	2,483,652	2,039,611
Carroll Cass Clark Clay	7,110,146	18,681	3,543,986	415,990	2,815,131	1,783,569
	9,378,867	27,397	5,978,352	884,109	4,411,373	2,340,876
	29,869,012	83,000	26,390,623	799,616	12,433,081	6,153,345
	5,667,878	27,116	4,023,645	401,231	2.865,721	1,758,497
Clinton Crawford Daviess	9,691,700	25,745	6,995,076	708,395	4,024,200	2,034,690
	1,994,203	6,061	1,349,780	437,059	896,769	1,196,649
	7,329,691	19,505	3,574,469	1,074,198	3,382,577	1,743,631
Dearborn	19,242,544	51,987	9,467,512	1,099,992	4,860,985	4,244,999
Decatur	8,044,706	23,368	3,342,841	552,634	3,459,308	1,668,786
Dekalb	13,702,721	39,632	6,977,993	1,670,539	4,973,517	3,518,309
Delaware	30,976,556	85,696	13,310,966	2,111,525	12,419,370	7,642,687
Dubois	15,581,901	53,368	9,331,650	2,057,128	7,101,046	3,238,475
Elkhart	59,945,920	218,575	48,827,604	4,710,103	30,250,113	14,155,533
Fayette	6,272,273	22,588	1,566,713	150,889	2,209,119	1,991,370
Floyd	22,594,839	68,909	16,320,510	1,595,783	10,615,585	4,442,805
Fountain	5,040,348	12,974	2,297,960	117,620	2,079,891	1,111,784
Franklin	6,680,053	19,692	2,832,131	222,746	2,551,117	2,457,423
Fulton	6,910,579	18,165	2,832,176	267,439	2,539,238	1,354,352
Gibson	11,876,172	35,789	4,520,443	1,025,140	4,001,242	3,951,371
Grant	19,722,193	49,164	4,460,099	1,781,273	6,615,537	3,663,184
Greene Hamilton Hancock Harrison	6,510,599	18,295	3,788,492	983,738	2,686,065	2,263,252
	151,318,863	420,877	83,243,804	4,916,868	49,737,042	20,841,692
	23,423,552	71,761	19,482,359	1,733,049	10,773,846	4,147,827
	10,014,120	30,974	4,458,311	1,321,032	2,900,230	2,416,738
Hendricks Henry Howard	53,025,055	130,609	45,985,482	2,571,400	19,963,947	12,197,777
	12,407,694	33,381	5,451,159	985,635	4,806,617	3,917,675
	33,752,056	109,404	13,690,004	1,191,502	15,467,514	5,060,423
Huntington	10,365,177	27,918	3,624,632	611,085	4,362,897	2,791,758
Jackson	13,527,346	42,313	5,534,066	684,154	5,600,000	2,038,263
Jasper	14,616,056	47,382	5,455,180	1,054,284	5,707,169	1,988,645
Jay	5,646,046	17,102	1,961,009	478,037	3,040,868	1,623,045
Jefferson	8,720,025	34,672	3,193,332	1,499,061	4,223,109	2,330,024
Jennings	5,549,035	17,938	2,166,877	330,054	3,481,712	2,741,781
Johnson	45,673,309	131,188	37,897,846	2,414,949	20,408,041	8,141,266
Knox	9,708,131	26,266	4,332,050	701,567	3,809,777	3,176,241
Kosciusko	32,008,595	86,873	9,975,234	1,538,083	12,929,180	4,998,829
Lagrange	12,660,048	35,127	4,105,481	433,965	5,493,978	2,784,608
Lake	162,736,766	353,862	131,400,158	7,738,848	54,517,340	39,837,763
Laporte	35,145,407	91,839	20,841,999	2,166,261	11,659,304	8,011,855
Lawrence	9,538,597	28,025	9,611,161	1,007,816	4,250,309	3,706,975
Madison	29,116,404	73,950	20,162,745	4,596,377	12,764,679	8,151,951
Marion	308,046,341	979,049	168,824,316	15,394,305	142,127,365	70,359,008
Marshall	16,350,677	50,226	7,144,755	897,130	6,253,333	2,922,463
Martin	2,436,003	6,810	709,098	419,140	878,476	1,032,464
Miami	10,124,220	23,635	4,176,886	462,661	2,771,174	1,772,845
Monroe	41,075,891	117,113	13,690,719	1,073,419	10,996,044	5,738,125
Montgomery	14,132,738	43,372	11,093,034	1,042,614	5,119,411	4,219,934
Morgan	20,760,729	54,585	7,676,178	1,342,132	8,290,356	4,930,771
Newton	5,714,365	14,476	1,860,907	517,278	1,857,530	1,599,165
Noble	14,865,774	38,259	7,893,887	783,361	6,510,567	3,600,741
Ohio	1,915,181	4,559	-	-	472,869	311,194
Orange	3,939,350	14,127	1,784,568	353,123	1,517,419	1,328,609
Owen	4,925,139	12,173	3,392,642	352,876	2,314,685	2,105,776
Parke	4,475,423	11,308	2,753,831	75,805	1,839,918	1,168,517
Perry	4,633,951	13,613	2,456,600	558,989	1,978,116	1,118,189
Pike	4,357,037	16,171	1,362,221	585,380	1,902,969	2,133,240
Porter	75,932,516	179,886	38,631,001	5,069,384	27,341,946	14,048,955
Posey	17,946,109	51,304	4,188,321	972,662	5,134,183	2,290,394
Pulaski	4,896,366	12,604	1,785,970	452,658	942,249	1,103,990
Putnam	11,356,104	33,740	7,461,154	789,288	4,374,269	2,647,645
Randolph	7,226,587	20,547	2,048,503	745,780	2,531,199	2,355,028
Ripley	7,757,879	23,358	3,139,847	102,184	3,236,983	2,591,580
Rush	5,966,973	16,088	1,988,455	4,181,668	2,468,419	1,696,391
St Joseph	62,309,440	200,408	39,307,039	561,684	29,233,651	18,717,177
Scott	5,486,593	17,033	2,313,914	1,060,978	2,107,753	1,487,557
Shelby	17,089,411	43,155	7,867,209	1,080,976	5,805,744	3,533,424
Spencer	9,355,559	36,081	3,156,731	1,082,992	3,916,709	2,011,176
Starke	5,270,459	14,762	4,598,568	549,845	2,003,587	1,672,058
Steuben	18,123,062	45,423	7,167,574	1,211,755	5,567,099	3,363,255
Sullivan	6,260,418	22,872	2,280,323	1,234,184	2,754,887	2,244,528
Switzerland	2,735,236	6,710	-	-	794,400	965,772
Tippecanoe	57,750,569	170,862	25,436,591	106,263	23,315,590	8,263,295
Tipton	5,763,518	15,298	1,808,888	288,729	2,419,045	1,464,654
Union Vanderburgh Vermillion Vigo	2,264,508 57,522,961 5,152,189 24,980,774	9,846 158,996 7,734 84,327	1,695,216 3,790,659 3,114,011 8,187,719	1,295,763 5,849,169 2,819,679	18,484,720 1,276,340 14,070,508	590,741 11,740,184 321,925 4,754,418
Wabash	9,324,427	25,075	2,909,398	464,747	3,970,624	1,797,714
Warren	3,386,157	8,468	1,176,818	13,387	1,386,318	867,907
Warrick	22,349,534	86,049	6,079,682	1,820,264	9,402,492	5,252,289
Washington Wayne Wells White	6,037,611	16,332	3,875,750	346,461	2,953,970	1,757,708
	20,664,870	56,188	6,643,288	2,260,843	6,452,604	4,294,987
	9,365,989	22,861	3,513,991	342,407	4,055,988	2,064,300
	12,135,771	30,155	5,195,414	856,626	3,963,024	2,029,952
Whitley Totals \$	12,135,771 11,592,858 2,130,804,722 \$	27,969 6,181,669 \$	5,195,414 5,073,150 1,141,850,636 \$	735,426 129,013,323 \$	4,757,234 845,464,581 \$	2,029,952 2,127,137 466,405,061

County	School Bus Replacement Fund	Other School Funds	Library General Fund	Library Debt Service and Lease Rental Fund	Library Capital Projects Fund	Other Library Funds
Adams \$	533,926 \$	- \$	707,372 \$	104,937 \$	- \$	-
Allen Bartholomew	3,957,353 763,269	10,145,285	17,296,023 1,934,111	6,449,908 24,150		-
Benton	589,659	-	374,506	67,583	42,959	-
Blackford	164,168	-	334,507		21,500	-
Boone Brown	1,259,027 269,529	-	1,294,965 145,795	1,209,018 216,979	51,618 113,595	-
Carroll	532,142	-	590,024	118,700	21,552	-
Cass	645,683	-	1,029,359	82,657	10,713	-
Clark Clay	1,233,151 866,956	-	1,876,379 238,241	483,758 115,895	216,354	
Clinton	756,036	-	1,323,376	171,246	6,673	-
Crawford	117,719	-	101,130		31,902	-
Daviess Dearborn	103,673 733,435	-	215,993 1,299,692	288,915 612,937	33,957 253,188	
Decatur	118,572	-	463,239	193,524	•	-
Dekalb	716,528	-	1,236,345		163,453	-
Delaware Dubois	1,229,704 259,951		4,438,848 1,205,891	30,766	60,830	
Elkhart	2,859,109	-	6,624,840	724,261	613,009	-
Fayette	317,137	-	584,581		73,186	-
Floyd Fountain	1,135,182 287,743		1,381,803 278,686	90,966	290,142 33,039	
Franklin	153,148	-	546,673	-	52,233	-
Fulton	258,049	-	892,730	352,189	108,251	-
Gibson Grant	58,922 761,038	:	1,056,577 1,725,988	836,264	33,512 6,457	-
Greene	503,796	-	435,898	262,938	20,443	-
Hamilton	6,145,262	2,008,365	5,164,031	4,398,868	912,893	-
Hancock Harrison	1,030,771 890,960		1,083,051			
Hendricks	3,997,631	-	2,240,581	1,880,806	695,770	-
Henry	638,475	-	1,078,802	829,945	41,759	-
Howard Huntington	989,195 545,944		4,096,660 1,587,714		14,207	
Jackson	560,651		1,068,715	360,973	136,667	-
Jasper	740,378	-	1,023,845	298,854	230,199	-
Jay Jefferson	3,258 388,606	-	599,778 878,997	134,242	- 44,151	
Jennings	355,167	-	302,251		63,679	-
Johnson	2,265,037	-	3,143,937	2,214,982	354,412	-
Knox Kosciusko	361,620 900.979	-	772,790 2,049,032	50,100 388,241	125,199 315,079	
Lagrange	500,368	-	495,516	-	-	-
Lake	5,600,090	-	27,929,948	2,227,485	744,575	-
Laporte Lawrence	1,145,917 308,295		5,569,308 1,192,201	309,904 402,470	154,952	-
Madison	1,963,226		4,751,811	671,666	:	
Marion	20,887,661	6,843,007	33,308,269	7,161,727	701,376	-
Marshall Martin	832,509 82,203	-	1,703,707 62,947	387,525 11,237	-	-
Miami	826,714		401,773	11,237	:	
Monroe	1,099,594	-	3,966,757	1,936,155	445,248	-
Montgomery	785,648	-	1,067,492	906,307	272.007	-
Morgan Newton	1,303,884 454,219		777,882 687,289	785,237 515,995	372,897	-
Noble	858,174	-	1,277,562	796,399	123,823	-
Ohio	84,788	•	91,474	108,395	•	-
Orange Owen	296,408 147,263		205,585 347,277	169,205	93,839	-
Parke	182,674	-	214,279		-	-
Perry	295,341	-	541,273	200,255	•	-
Pike Porter	174,644 2,947,283		456,661 5,595,995	1,160,950	727,814	
Posey	366,415		1,277,284	177,021		-
Pulaski	253,005	-	520,877	325,287	7,573	-
Putnam Randolph	946,521 201,812		330,915 453,745	221,539	133,915 2,157	-
Ripley	596,896		414,432	32,809	38,668	-
Rush	82,057		228,434	-	-	-
St Joseph Scott	3,365,716 132,242	733,459	13,769,937 407,250	2,816,480	827,786	
Shelby	574,874	-	547,281			
Spencer	271,109	-	1,078,442	154,066	69,560	-
Starke Steuben	427,348 828,485	-	678,573 732,048	194,782 403,847	101,962 69,916	-
Sullivan	353,447	_	905.405		-	_
Switzerland	433,591	-	141,433	,		-
Tippecanoe Tipton	2,275,591 201,535	613,963	3,597,541 655,497	1,694,447	156,894 109,675	-
Union	201,133		250,010	137,488		-
Vanderburgh	175,735	108,780	7,188,046	3,347,171	-	744,741
Vermillion Vigo	- 1,754,798	-	513,677 4,629,936	373,667		-
Wabash	599,851	-	754,814	182,969	-	-
Warren	347,300		140,185	95,320		
Warrick Washington	268,075 546,378		1,947,704 216,551	538,919 93,839	222,235	-
	669,283		2,094,485	147,055	186,575	-
Wayne			_,007,700	177,000	.00,070	-
Wayne Wells	619,718	-	891,956	323,176	-	-
		- -	891,956 466,220 782,115	323,176 160,939 244,323	- 116,955 54,287	-

County	Municipal Muni General Fund	cipal Debt Service And Lease Rental Fund	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund
Adams \$	3,218,681 \$	- \$	35,267 \$	9,892 \$	815,108 \$	486,765
Allen Bartholomew Benton	58,773,249 16,151,315 1,140,685	589,440 1,164,432	2,302,406 205,323	2,266,812 225,011	750,605 113,334 249,970	763,477 94,432
Blackford	1,725,113	129.058	43,693	58,377	248,773	
Boone	3,950,172	1,230,895	-	-	1,202,449	1,219,758
Brown Carroll	263,323 2,240,785			31,537	74,521 69,976	
Cass	7,792,723	16,623	175,729	121,111	85,078	22,840
Clark	16,905,201	-	1,094,052	336,343	120,769	-
Clay Clinton	559,460 6,111,644	174,314	122,966	61,773	331,642 48,962	
Crawford	186,419					
Daviess Dearborn	2,612,518 6,616,496	63,739	111,335	135,829 187,264	543,927 829,477	299,491 112,706
Decatur	2,797,757	312,362	115,081	117,429	2,591	112,706
Dekalb	4,391,944	274,381		-	1,892,827	772,408
Delaware Dubois	22,182,276 4,452,843	53,351 21,557	2,355,047 10,432	1,876,792 91,884	684,670 860.616	215,949 1,922,171
Elkhart	35,654,388	1,369,158	1,460,463	1,315,662	2,421,151	1,803,197
Fayette	6,585,984	-	357,132	101,755	357,132	-
Floyd Fountain	10,982,241 1,031,761	33,782	339,948	509,153 16,749	400,999	687,588 78,212
Franklin	723,109	-		6,929	183,771	70,212
Fulton	1,555,972	50,919	37,157	47,135	481,274	-
Gibson Grant	2,508,047 15,232,199	148,570 82,247	51,401 288,868	39,431 341,706	227,978 536,651	256,535
Greene	1,219,866	-	-	34,112	268,657	14,155
Hamilton	51,571,451	4,889,933	-		10,136,987	179,998
Hancock Harrison	7,576,488 663,337	215,804	15,023	146,693	696,462	775,254
Hendricks	12,247,260	1,697,422	19,957	218,246	2,293,691	-
Henry	7,241,540	46,984	15,967	-	44,707	-
Howard Huntington	27,505,532 7,243,040	186,740	2,798,369 107,253	1,798,761 117,053	77,149 277,319	2,597,913 833,525
Jackson	6,371,712	423,771	107,233	104,088	288,428	663,664
Jasper	1,978,675	49,253			227,812	
Jay Jefferson	2,714,297 4,119,422	-	52,933	11,813 168,710	493,192	167,260
Jennings	1,607,729	58,873		44,630	203,683	864,180
Johnson	14,578,694	630,828		116,875	674,600	2,368,732
Knox Kosciusko	3,347,596 8,297,094	210.254	305,725 88,232	156,651 102,436	754,629	335,872
Lagrange	1,123,502	210,254	00,232	102,436	1,258,613 660,041	1,194,372
Lake	198,060,810	10,736,557	4,507,694	6,955,955	4,019,819	14,050,387
Laporte Lawrence	22,244,260 5,326,251	503,858	952,417 344,956	732,499 261,911	610,439 1,075,621	2,585,054 63,466
Madison	23,214,557	2,777,154	1,084,326	636,021	602,035	- 03,400
Marion	19,905,195	2,143,896	523,927	463,836	167,956	134,921
Marshall Martin	4,915,739 495,033	134,607	13,663	129,575 12,616	1,976,018 15,579	816,489 26,472
Miami	2,598,902	158,287	275,118	149,808	430,154	-
Monroe	15,344,245	756,909	673,424	471,048	153,634	5,396,450
Montgomery Morgan	5,231,852 4,429,954	541,422	25,719 82,917	19,784 70,299	951,913 1,300,409	722,775 616,028
Newton	685,042	-		-	219,245	89,980
Noble	4,289,059	243,119	•	69,962	1,551,019	190,419
Ohio Orange	821,488	26,781			298,762 166,480	
Owen	575,032	-		-	-	-
Parke	305,856	3,996	-	-	74,462	-
Perry Pike	2,045,711 629,459	124,062		32,039	4,517 20,180	-
Porter	27,289,734	3,739,932	757,791	475,987	2,838,804	1,533,803
Posey	2,391,907	38,652	70,383	27,816	527,033	
Pulaski Putnam	522,736 1,914,139	105,780	30,888	- 45,697	136,386 432,006	9,957
Randolph	3,784,849		29,857	14,986	371,796	104,972
Ripley	1,263,404	-	- 174,906	19,114	485,743	4,067
Rush St Joseph	3,111,892 74,625,866	1,810,728	174,906 2,558,072	49,839 2,198,479	349,904 467,485	10,620,715
Scott	1,586,884	• • • •	•	39,967	50,686	201,884
Shelby	5,817,388	-	289,966	259,643	63,735	16,680
Spencer Starke	1,087,624 1,105,966	70,888	:	6,890	72,604 263,855	30,024 81,355
Steuben	3,280,041	91,277	•	191,396	1,216,821	24,903
Sullivan	1,373,606		-		-	63,020
Switzerland Tippecanoe	240,911 26,665,220	:	20,039	146,112	2,201,480	4,019,011
Tipton	2,719,262	23,015	74,896	49,586	16,344	-
Union Vanderburgh	524,196 43,993,952	- 456,849	- 2,845,375	3,629,963	81,601	5,715,281
Vermillion	971,714	456,849 71,827	19,957	19,957	30,855	
Vigo	20,941,727		753,620	528,824	1,055,805	2,994,212
Wabash Warren	4,704,811 313,679	314,393	238,844	1,108,994	4,702	521,758 26,179
Warrick	3,012,773		40,098	46,781	148,004	133,823
Washington	1,897,097		71,408	39,782	238,690	52,114
Wayne Wells	11,157,889 2,284,306	357,491	733,474	596,876 61,696	2,166,745 293,456	2,544,514 278,247
White	2,865,981		135,534	73,082	90,277	18,280
Whitley	1,362,531	97,272		117,610	400,723	37,782
Totals \$	959,684,067 \$	39,453,443 \$	29,839,027 \$	30,673,071 \$	59,534,003 \$	72,455,478

County	Cumulative Capital Development Fund	Other Municipal Funds	Solid Waste District Tax Fund	Fire Protection District Tax Fund	Tax Increment Replacement Fund	Other Special District Taxes Funds
Adams	\$ 264,799 \$	14,800 \$	525,586 \$	- :	\$ - \$	-
Allen Bartholomew Benton	85,472 995,147 29,480	41,806,091 6,410,001 69,944	1,193,230	:	579,702 - -	9,102,262 - -
Blackford	93,553	-	-	-	-	-
Boone Brown	531,080 9,748	3,398,497	138,725		71,960	81,412
Carroll	24,637	49,193	•	-	-	
Cass Clark	544,309	22,170 6.562.615	-	1,279,145	- 722,420	530,739 1,332,509
Clay Clinton	62,735 26,413	692,587 91,930	36,025	12,381	13,986	4,879 106,456
Crawford	4,575	5,005	161,425	217,207		64,253
Daviess Dearborn Decatur	105,310 88,094 135,341	88,002 652,355 83,610	354,433 529,586 232,430	92,106 - -	28,201 50,492	35,257 - -
Dekalb	325,169	97,013	204,014	-	41,323	
Delaware Dubois	154,740 449,577	1,442,532 265,526	236,119	44,229	674,475	11,160,543 197,812
Elkhart Fayette	1,962,709 82,985	7,034,046 615,966	-		150,375	
Floyd Fountain	65,867	179,973 163,761	126,821	1,474,386		1,085,705
Franklin	64,577	165,173	115,163	-	-	-
Fulton Gibson	141,803 77,585	368,968 618,363	995,591			475,349 296,982
Grant Greene	460,676 40,169	1,607,807 250,014	135,102	-	166,743	
Hamilton Hancock	2,658,425 56,550	12,468,580 264,065	-		1,927,902	508,279
Harrison Hendricks	541,310	2,109 9,496,260	234,122	184,425	- 185,311	45,461 -
Henry Howard	83,649 11,097	366,109 847,262	677.628	-	44,989	-
Huntington Jackson	184,869 377,273	757,469 41,971	159,751	39,468	:	
Jasper	128,993	70,663		-	-	
Jay Jefferson	84,606 246,614	127,218 112.896	143,155		108,081	-
Jennings	80,239	162,139	108,523		82,969	-
Johnson Knox	1,146,819	5,338,264	82,203	373,189 933,663	565,568	6,723,009 335,942
Kosciusko	86,153 423,370	2,667,681 1,091,816	162,847	-	201,261	333,942
Lagrange	104,406	553,557	177,596	-	94,225	-
Lake Laporte	3,936,857 891,719	16,555,507 840,868	4,717,037	432,454	1,151,622 72,065	45,234,624 3,214,538
Lawrence Madison	184,508 150,067	976,309 3,753,577	994,442 240,154	19,327	- 52,113	
Marion	779,808	505,016	-	17,003,664	7,123,922	293,211,941
Marshall Martin	301,898 21,302	971,290 12,822	238,033 117,622			
Miami	106,262	2,722,218	-	-	10,907	-
Monroe Montgomery	1,005,999 233,812	1,500,841 267,162	1,248,044	999,275	894,475	1,525,640
Morgan	245,623	391,719	-	93,002	-	188,935
Newton Noble	44,412 119,780	557,083	216,313		196,675	
Ohio	57,199	-	30,998		-	
Orange Owen	75,264 32,792	286,575 245,103	211,901	132,498		83,168 54,019
Parke	24,613	214,096	-	-		
Perry Pike	67,248 15,112	35,737	-	182,722	220,112	41,347
Porter	1,027,123	4,775,971		97,167	713,124	708,035
Posey Pulaski	88,526 21,726	370,939 158,243	480,504	96,965		
Putnam Randolph	190,262 116,131	589,830 483,863		-		293,522
Ripley Rush	142,787 70,715	232,924	140,262	-		-
St Joseph Scott	1,580,415 134,079	757,456 70,021	- - 88,076	-	949,137 22,772	8,297,554
Shelby	248,345	3,185,836	159,039	-	68,587	
Spencer Starke	26,144 47,275	200,495 161,559	302,824	89,123		204,046
Steuben	356,213	608,108	298,162	-	9,703	201,010
Sullivan Switzerland	27,329	1,920 16,593	48,005	-	-	-
Tippecanoe Tipton	1,052,673 48,696	1,133,738 3,455	196,266 107,974	-	1,257,827	1,980,679
Union Vanderburgh	20,184	10,893 2,020,843	-	-		1,447,657
Vermillion	14,456	132,741	-		:	-
Vigo Wabash	532,509 26,249	1,144,249 584,813	-	1,799,776	•	9,934,542
Warren	24,414	25,686	122,599			
Warrick Washington	58,297 53,506	249,285 205,671	1,512,474 611,513	105,190	-	:
Wayne	471,869	187,584	-	-	281,953	5,180,753
Wells White Whitley	197,754 108,905 97,377	105,472 - 600,432	103,828		40,465	:
		UUU,432				

County	Tax Incremer Financin Taxe		Plus Personal Property Taxes to Replace TIF PTRC		Total Current Taxes Before Property Tax Credits	Less Real Estate& Other Personal Property Property Tax Replacement Credit
Adams	\$ 71,078			\$ - \$		7.338.099
Allen	10,703,12	1 485,446,475		-	485,446,475	81,146,155
Bartholomew Benton	1,032,50° 563			-	105,551,310 15,117,676	19,939,566 3,561,082
			•	•		
Blackford Boone	202,300 3,595,649			Ī.	14,511,694 98,995,699	2,418,576 14,606,978
Brown		- ' -		-	21,647,694	4,764,866
Carroll	489,888	3 24,720,647		-	24,720,647	5,405,976
Cass	503,55			-	44,647,589	7,784,861
Clark Clav	13,978,132 94,310				135,907,389 21,769,669	24,241,080 4,929,431
Clinton	54,311	- 39,629,473		<u> </u>	39,629,473	7,652,365
Crawford	206.55	1 11,005,437		_	11,005,437	1,833,990
Daviess	1,024,214			-	33,452,145	6,090,043
Dearborn Decatur	668,89			-	65,049,817 29,449,344	11,410,072
	689,22		•	-		5,859,836
Dekalb Delaware	7,514,293 6,491,903			-	59,091,862 159,218,772	9,594,048 26,924,723
Dubois	929,710			-	56,222,695	10,470,563
Elkhart	9,405,925			-	280,668,453	47,600,834
Fayette		- 29,130,305		-	29,130,305	5,179,803
Floyd	3,913,81			-	89,982,100	17,291,260
Fountain Franklin	543,980	- 20,142,143		-	18,172,289 20,142,143	3,810,806 4,977,442
Fulton		- 24,126,868		_	24,126,868	5.049.156
Gibson	5,009,378		:	:	51,396,669	7,385,517
Grant	6,558,188	83,696,448		-	83,696,448	14,228,706
Greene	536,884		-		26,435,808	4,885,883
Hamilton	29,815,200				501,167,261	85,838,928 15,498,323
Hancock Harrison	1,674,09	6 87,672,886 - 32,043,618		Ī.	87,672,886 32,043,618	15,498,323 7,546,719
Hendricks	15,089,93				213,390,523	32,495,910
Henry	825,88	5 51,163,835		-	51,163,835	9,023,231
Howard		- 133,201,231		-	133,201,231	21,271,945
Huntington Jackson	1,877,19	3 43,371,912 - 46,202,776		-	43,371,912 46,202,776	8,733,011 9,584,743
			·	-		
Jasper Jay	753,469 559,47			Ī.	43,007,488 23,427,670	8,226,012 4,307,916
Jefferson	1,051,589	38,006,296		-	38,006,296	6,148,173
Jennings	1,637,75	3 24,550,923		-	24,550,923	4,151,069
Johnson	5,846,09			-	178,343,877	29,341,850
Knox Kosciusko	979,212 2,060,95			-	42,609,625 93,531,762	7,663,645 20,772,442
Lagrange	1,797,030			-	38,877,110	20,772,442 8,952,076
Lake	62,148,67			288,509	1,064,900,246	147,857,642
Laporte	6,178,87			200,000	157,786,892	31,085,651
Lawrence	841,170			-	49,860,613	8,220,359
Madison	4,647,490			-	149,693,094	24,451,011
Marion Marshall	83,903,775 1,982,06		11,228,811	-	1,502,791,467 61,234,867	236,025,707 12,772,948
Martin	1,302,00	- 8,450,868		-	8,450,868	1,675,647
Miami	310,25	4 35,481,937		-	35,481,937	7,375,629
Monroe	8,219,47	3 147,802,588		-	147,802,588	29,444,389
Montgomery	1,310,829			-	58,257,227	8,780,856
Morgan Newton	1,640,369	9 67,699,244 - 20,941,817			67,699,244 20,941,817	14,965,164 4,524,099
Noble	2 456 92				56,151,227	10,481,526
Ohio	2,456,83	- 4.608.469		-	4.608.469	1.411.083
Orange	902,273			-	14,688,339	3,063,797
Owen		- 18,284,153		-	18,284,153	3,321,461
Parke	91,762			-	15,292,750	3,303,186
Perry Pike	1,894,030	5 19,903,626 - 17,851,123			19,903,626 17,851,123	3,452,504 2,606,431
Porter	12,164,62			-	276,460,385	48,737,400
Posey	188,689	9 47,745,411		_	47,684,853	9,033,039
Pulaski		- 16,627,173		-	16,627,173	3,650,240
Putnam	787,918			-	38,066,502	7,641,495
Randolph	331,76		•	-	28,444,005	5,910,293
Ripley Rush	339,270	- 26,906,533 21,978,703		<u> </u>	26,906,533 21,978,703	5,917,834 4,818,908
St Joseph	43,789,93			-	410,367,836	56,005,813
Scott	1,396,98			-	20,966,503	3,800,469
Shelby	2,200,203	3 57,409,501		-	57,409,501	11,085,592
Spencer Starke	1,587,564 8.15			-	32,281,154 22,370,137	4,755,183 4,114,513
Steuben	186,88				22,370,137 53,466,555	4,114,513 12,447,224
Sullivan	18,92				23,615,662	3,768,346
Switzerland	10,92	- 7,530,334			7,530,334	1,883,437
Tippecanoe	15,684,625	5 213,881,579		-	213,881,579	36,651,458
Tipton		- 19,791,182		-	19,791,182	4,298,408
Union	44 4	9,067,087		•	9,067,087	1,690,216
Vanderburgh Vermillion	11,462,949 36,74			-	238,472,113 21,797,198	45,058,146 3,019,519
Vigo	4,621,50				131,948,582	22,335,382
Wabash		- 34,853,570			34,853,570	7,683,883
Warren		- 11,044,006			11,044,006	2,619,888
Warrick Washington	325,85		-		70,154,126	14,034,116
Washington	19,58-			-	25,143,094	4,629,069
Wayne Wells	2,543,72	88,511,659 - 29,233,147		-	88,511,659 29,233,147	16,659,760 6,623,904
White	312,50		:		29,233,147 36,469,253	8,466,214
			-	-	37,130,756	7,982,221
Whitley	1,545,47	01,100,100			471.441.44	

continued

State of Indiana

Property Taxes Charged Payable 2008 by Fund and County

Adams Adams Adams Bartholomew Bearton Blackford Boone Brown Carroll Cass Clark Clary Clinton Crawford Daviess Dearborn Dekalb Delaware Dubois Elikhart Erayette Floyd Fountain	Replacement Credit \$ 16,762 \$ 4,723,757 1,770,335 150,398 231,651 547,341 67,113 226,404 558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 658,688 2,914,957	Replacement Credit	Homestead Credit 2,356,723 \$ 36,262,405 7,082,691 571,428 785,153 4,017,812 831,965 1,424,585 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178 3,810,641	Homestead Credit 2.584.480 \$ 38.373.787 7.419.548 706.085 852.343 4.281.624 1.041.857 1.546.308 2.809.786 10.403.940 1.828.225 2.202.943 621.190	Homestead Credit 13,994,781	Homestead Credit \$ 723,759
Allen Bartholomew Benton Blackford Bonone Brown Carroll Cars Clark Clark Clark Clark Clark Clark Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd	4,723,757 1,770,335 150,398 231,651 547,341 67,113 226,404 558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,688	-	36,262,405 7,082,691 571,428 785,153 4,017,812 831,965 1,424,585 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	38.373.787 7.419.548 706.085 852.343 4.281.624 1.041.857 1.546.308 2.809.786 10.403.940 1.828.225 2.202.943		- 57,160 215,272 - - -
Bartholomew Benton Blackford Boone Brown Carroll Cass Clark Clay Clinton Crawford Daviess Dearborn Decatur Dekallb Delaware Dubois Elkhart Fayette Floyd	1,770.335 150.398 231,651 547,341 677,113 226,404 558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,688	1,393,549 - - - - - - - - - - - - -	7,082,691 571,428 785,153 4,017,812 831,965 1,424,585 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	7,419,548 706,085 852,343 4,281,624 1,041,657 1,546,308 2,809,786 10,403,940 1,828,225 2,202,943	-	215,272 - - -
Blackford Boone Brown Carroll Cass Clark Clary Clary Clothor Crawford Daviess Dearborn Decatur Dekallb Delaware Dubois Elkhart Fayette Floyd	231,651 547,341 67,113 226,404 558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 588,688	1,393,549	785,153 4,017,812 831,965 1,424,585 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	852,343 4,281,624 1,041,857 1,546,308 2,809,786 10,403,940 1,828,225 2,202,943	· · · ·	215,272 - - -
Boone Brown Carroll Cass Clark Clay Clinton Crawford Daviess Deversor Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd	547,341 67,113 226,404 558,700 1,378,439 281,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,888	: : : : : : : : :	4,017,812 831,965 1,424,565 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	4,281,624 1,041,857 1,546,308 2,809,786 10,403,940 1,828,225 2,202,943		
Grown Carroll	67,113 226,404 558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,888		831,965 1,424,585 2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	1,041,857 1,546,308 2,809,786 10,403,940 1,828,225 2,202,943	-	- - 1,537,174
Cass Clark Crawford Delany Crawford Devises Dearborn Dekallb Delaware Dubois Elkhart Eayette Tolyd	558,700 1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,888	: : : : : :	2,346,069 9,317,053 1,688,081 2,390,254 549,116 1,897,178	2,809,786 10,403,940 1,828,225 2,202,943	-	- 1,537,174
Jark Jalay Jiinton Zrawford Javiess Dearborn Decatlur Dekalb Delaware Uubobis Likhart Fayette Joyd	1,378,439 261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,688	: : : : :	9,317,053 1,688,081 2,390,254 549,116 1,897,178	10,403,940 1,828,225 2,202,943	:	1,537,174
Jay Jiinton Crawford Javiess Jearborn Jecatur Jekalb Jelaware Jubois Jikhart Gayette Joyd	261,160 631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,868		1,688,081 2,390,254 549,116 1,897,178	1,828,225 2,202,943		
Ziawford Javiess Jearborn Jecatur Dekallb Delaware Jubois Ikhart -ayette Joyd	631,636 127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,688	:	2,390,254 549,116 1,897,178	2,202,943		4,624,729
crawford Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Eayette Toyd	127,628 358,789 1,659,066 482,561 905,074 1,446,633 858,688	: : :	549,116 1,897,178		-	1,299,374
aviess earborn ecatur ekalb elaware ubois lkhart ayette loyd	358,789 1,659,066 482,561 905,074 1,446,633 858,688	-	1,897,178		_	,
ecatur lekalb lelaware lubois Ikhart ayette loyd	482,561 905,074 1,446,633 858,688		2 040 644	2,080,536		1,023,291
ekalb elaware ubois Ikhart ayette loyd	905,074 1,446,633 858,688	•		3,905,515	-	
elaware ubois khart ayette oyd	1,446,633 858,688		1,681,104	1,734,517		354,659
ubois Ikhart ayette loyd	858,688	-	3,226,138 10,355,789	3,222,142 10,610,669		1,855,714 4,458,590
ayette	2,914,957		3,080,745	3,196,177	:	4,430,380
loyd		-	16,147,556	16,898,890	-	
	555,745		1,906,266	1,505,763	-	456,595
ountain	885,448		7,672,229	7,442,923	-	1,628,702
ranklin	229,563 190,881		911,040 1,522,467	972,664 1,645,805		277,033
ulton	374,722	_	1,265,838	1,274,405	_	784,496
uiton ibson	1,414,334		2,174,504	1,274,405 2,453,331		704,496
rant	1,194,406	-	4,201,861	4,913,881	-	3,020,836
reene	278,723	-	1,536,294	1,615,339		-
amilton	3,170,290 755,778	-	31,241,301	31,119,176		-
ancock arrison	755,778 402,117		5,928,859 2,271,628	5,876,637 2,451,517		
endricks	1,406,357		12,385,368	11,760,241	-	6,089,749
enry	636,289		3,178,332	3,393,118	-	1,890,562
loward	3,058,426	-	5,840,727	6,537,093	-	
luntington ackson	509,757 919,323		3,467,340 2,454,308	3,799,150 2,513,520		1,744,836
		0.007.407		2,029,707		1,744,030
asper ay	1,661,953 446,762	6,697,167 29	1,547,974 1,085,756	2,029,707 754,532		713,379
efferson	728,505		2,423,237	2,716,287	-	-
ennings	241,739		1,379,581	1,539,358	-	
ohnson	1,257,386	-	10,115,328	11,767,456	-	
nox osciusko	717,451 1,405,463		2,385,714 4,577,174	2,757,448 4,754,963		
agrange	436,135		2,234,866	2,318,171		892,173
ake	10,210,038	_	75,959,512	82,563,692		
aporte	1,130,336		11,955,614	11,832,632	-	
awrence	662,383		3,253,284	3,365,172	-	6 670 400
ladison	1,229,081	•	10,382,276	11,778,070		6,678,492
larion Iarshall	16,086,215 700,775	:	94,482,904 3,632,831	99,838,760 3,574,336	21,184,530	
lartin	184,747	-	444,700	457,084		
liami	359,843		2,043,772	2,408,355	458,245	1,018,368
lonroe	1,187,429	-	8,892,392	9,525,753	1,993,803	-
ontgomery	1,146,318	1,353,072	2,090,739	2,443,545	-	676,402
lorgan ewton	623,012 260,079	13,081,442	3,794,403 1,208,589	5,394,826 1,195,996	:	933,825
oble	824,522		3,023,170	3,188,936		1,836,598
hio	63,745		373,021	422,333		1,000,000
range	230,411	-	692,555	767,519	-	
wen	141,909	•	974,846	953,929		
arke	144,678	579,708	706,133 1,019,151	852,616	114,256	535,037
erry ike	244,509 760,245		698,328	1,125,202 817,030	114,200	181,040
orter	3,534,783	-	19,473,265	19,472,371	-	6,155,344
osey	2,828,914		2,295,482	1,773,787	514,682	
ulaski	241,855	2,163,068	592,583	518,484		397,091
utnam andolph	611,730 380,234		2,050,460 1,671,921	2,415,667 1,911,296	-	1,385,340
	398,899		1,964,504	1,869,380		979,152
ipley ush	271,812		1,964,504	1,486,298	:	651,648
Joseph	2,981,308	-	29,235,387	33,215,333	12,175,952	-
cott	274,143	-	1,044,984	1,125,494	-	530,279
helby	871,781		2,926,411	2,878,933		
pencer tarke	1,554,301 186,931	-	1,133,131 1,042,280	1,258,702 1,379,507	254,065	182.400
teuben	539,920		2,419,206	2,502,683		238,567
ullivan	775,066		908,202	1,065,273		
witzerland	101,868	-	392,606	407,653	-	
ippecanoe	3,618,819 248,554	-	11,136,218 1,421,638	11,931,454 1,546,001	2,496,904	2,903,683 251,591
ipton		-			-	251,591
nion anderburgh	78,513 3.108.537	-	447,418 16,851,782	465,643 19,097,408	5,119,769	-
ermillion	3,106,537 867,184		836,555	919,165	3,119,709	
igo	2,256,059	-	9,323,232	9,792,628	-	-
abash abash	550,679	2,765,939	2,355,815	1,623,136		1,407,903
arren	118,067	366,769	532,102	584,151	-	104,720
farrick fashington	2,031,716 256,626		5,174,360 1,557,957	4,907,946 1,593,900		994,271
	1,207,679		6,197,663	6,816,166	_	337,271
/ayne /ells	1,207,679 479,788		1,863,752	1,998,559		967,714
Vhite	559,407	-	1,682,248	1,775,707	-	290,259
Vhitley	\$ 110,337,756 \$	28,400,744 \$	2,676,674 579,647,193 \$	2,693,632 615,765,190 \$	58,306,987	\$ 63,171,872

	Less	Less				
	Local Option Income Tax	Local Option Income Tax Residential Property	Less Circuit Breaker	Net Current Taxes	Delinquent Taxes and Penalties	Total Current and Delinquent Taxes and
County	Homestead Credit	Tax Replacement Credit	Credit	Charged	Charged	Penalties Charged
Adams	\$ -	\$ - \$	-	\$ 26,079,584 \$	1,188,901 \$	40,788,308
Allen Bartholomew				310,945,589 69,339,171	24,215,888 6,293,281	509,662,363 111,844,591
Benton	-		-	8,677,974	573,886	15,691,562
Blackford Boone	-			10,008,699 75,541,943	2,194,412 5.188.876	16,706,106 104,184,575
Brown	1,447,239			13,494,653	3,017,590	24,665,283
Carroll	-		-	16,117,374	1,279,482	26,000,129
Cass Clark				29,610,999 85,942,148	3,904,104 9,935,709	48,551,692 145,843,097
Clay Clinton	-			13,062,771 25,452,901	1,490,054 3,473,692	23,259,723 43,103,164
Crawford	-			7,873,513	1,543,288	12,548,725
Daviess	-		•	22,002,309 44,264,522	1,057,368	34,509,513 70,232,204
Dearborn Decatur			:	19,336,669	5,182,387 1,548,409	30,997,753
Dekalb	-			40,288,746	6,653,790	65,745,652
Delaware Dubois				105,422,368 38,616,522	12,046,782 1,290,336	171,265,555 57,513,032
Elkhart	-		-	197,106,216	13,675,731	294,344,183
Fayette Floyd	-	3,380,393		16,145,740 55,061,537	2,230,211 5,594,988	31,360,516 95,577,088
Fountain	-			11,971,183	768,303	18,940,591
Franklin	-		•	11,805,547	1,412,669	21,554,811
Fulton Gibson				15,378,251 37,968,982	1,546,826 2,573,970	25,673,694 53,970,639
Grant Greene	-		•	56,136,758 18,119,569	10,866,683 1,880,234	94,563,131 28,316,042
Hamilton				349,797,566	15,621,095	516,788,355
Hancock	-			59,613,289	2,920,294	90,593,180
Harrison Hendricks				19,371,637 149,252,898	2,469,777 7,750,125	34,513,395 221,140,648
Henry	-			33,042,302	4,474,603	55,638,438
Howard Huntington	7,978,934			88,514,106 26,862,654	17,006,742 1,999,740	150,207,973 45,371,652
Jackson	-		-	28,986,045	3,008,578	49,211,353
Jasper	-			22,844,674	1,682,649	44,690,137
Jay Jefferson		1,398,719	:	14,720,577 25,990,095	1,505,841 2,692,925	24,933,511 40,699,222
Jennings	-		•	17,239,177	1,599,623	26,150,547
Johnson Knox				125,861,858 29,085,366	8,297,201 3,427,666	186,641,078 46,037,291
Kosciusko	-			62,021,720	4,795,425	98,327,188
Lagrange		•		24,043,690	1,691,409	40,568,519
Lake Laporte			288,509	748,020,853 101,782,660	309,028,998 7,513,559	1,385,861,631 165,300,451
Lawrence Madison		:		34,359,415 95,174,162	2,975,474 18,520,235	52,836,087 169,255,624
Marion				1,035,173,350	90,476,041	1,610,866,635
Marshall Martin	-		•	40,553,975 5,688,690	2,971,666 520,380	64,206,532 8,971,248
Miami			:	21,817,727	2,596,912	38,078,849
Monroe		-	-	96,758,823	5,879,360	153,681,948
Montgomery Morgan	5,422,909			36,343,385 28,906,569	3,794,134 4,351,309	62,051,361 72,050,553
Newton	-	-	-	13,753,054	904,243	21,846,060
Noble Ohio	-			36,796,476 2,338,287	3,575,909 166,613	59,727,136 4,775,081
Orange	-	-	-	9,934,057	767,489	15,455,828
Owen Parke	-	•	•	12,892,008 9,171,392	1,531,428 1,194,687	19,815,581 16,487,438
Perry			-	13,766,964	956,667	20,860,293
Pike Porter				12,969,089 179,087,223	598,651 18,229,452	18,449,774 297,688,056
Posey	-			31,238,949	1,014,451	48,759,862
Pulaski	-		•	9,063,851 23,961,810	1,009,333 2,803,608	17,636,506 40,870,109
Putnam Randolph		:		23,961,810 18,570,261	1,737,295	30,181,300
Ripley	-	-	-	15,776,765	1,653,575	28,560,108 22,778,853
Rush St Joseph	-		-	13,469,374 276,754,043	800,150 46,045,217	465,092,686
Scott	-		-	14,191,134	2,139,360	23,105,863
Shelby Spencer				39,646,783 23,325,771	3,335,680 1,164,094	60,745,180 33,445,248
Starke	-		-	15,464,506 35,318,956	2,320,976	24,691,112
Steuben Sullivan	-	•	•		4,601,105	58,067,660
Switzerland		:	-	17,098,775 4,744,770	1,193,481 403,421	24,809,143 7,933,755
Tippecanoe Tipton	-			145,143,044 12,024,990	6,599,350 834,963	220,480,929 20,626,145
Union				6,385,297	630,970	9,698,057
Vanderburgh	-	-	-	149,236,472	10,717,006	249,189,119 23,062,015
Vermillion Vigo	- :	:	:	16,154,774 88,241,281	1,264,817 13,428,934	23,062,015 145,377,516
Wabash	2,762,216		-	15,704,000	1,413,833	36,267,403
Warren Warrick			-	6,718,308 44,005,988	376,283 4,737,101	11,420,289 74,891,227
Washington	-	-	-	16,111,271	1,939,884	27,082,978
Wayne Wells	970,788	-	•	57,630,391 16,328,642	6,503,371 1,000,674	95,015,030 30,233,821
White	310,100	:	-	23,695,418	3,575,431	40,044,684
Whitley	 			23,036,499	1,133,750	38,264,507
Totals	\$ 18,582,086	\$ 4,779,111 \$	288,509	\$ 6,153,350,182 \$	814,502,859 \$	10,055,523,480

State of Indiana

Property and Excise Taxes Collected in 2008 by County

County	Property Taxes	Property Tax	Homestead	Total	License	Total Excise,
	Paid by	Replacement Credit	Credit	Property Taxes	Excise Tax	and Property
	Taxpayers	Paid by State	Paid by State and County	Collected	Collected	Tax Collected
Adams	\$ 25,673,755	\$ 7,845,266	\$ 5,663,644	\$ 39,182,665	\$ 2,664,342	\$ 41,761,561
Allen	320,558,177	87,027,379	88,940,437	496,525,993	36,507,558	511,952,352
Bartholomew	71,151,565	21,763,988	14,548,026	107,463,579	8,679,475	114,352,547
Benton	8,619,244	5,081,182	1,334,709	15,035,134	907,755	15,934,887
Blackford	10,703,264	2,662,210	1,858,501	15,223,974	1,239,594	16,166,669
Boone	74,904,261	14,941,638	8,294,233	98,140,132	7,988,895	104,354,498
Brown	12,464,756	4,479,119	3,205,449	20,149,323	1,688,609	21,516,879
Carroll	16,008,632	5,632,125	2,990,404	24,631,160	2,302,604	26,918,487
Cass	30,617,826	8,361,002	6,742,289	45,721,116	3,753,672	48,804,269
Clark	81,052,490	25,479,786	24,492,936	131,025,212	10,659,203	136,888,845
Clay	13,346,519	5,213,542	3,529,191	22,089,252	2,615,159	24,111,353
Clinton	23,295,007	8,235,233	5,902,907	37,433,148	3,206,331	40,550,672
Crawford	7,842,727	1,952,207	1,176,632	10,971,566	875,694	11,719,823
Daviess	21,633,905	6,407,719	5,022,205	33,063,829	2,657,683	35,651,312
Dearborn	42,203,725	12,492,175	7,740,046	62,435,947	5,262,204	66,019,105
Decatur	19,523,011	6,453,340	3,782,238	29,758,589	2,651,063	31,107,902
Dekalb	40,749,906	10,606,990	8,345,784	59,702,680	4,271,233	62,576,634
Delaware	102,690,958	28,409,789	25,690,265	156,791,012	10,622,171	165,137,923
Dubois	38,625,333	11,328,961	6,281,603	56,235,897	4,931,972	60,751,896
Elkhart	193,692,298	50,713,977	33,153,857	277,560,133	18,045,275	288,959,911
Fayette	16,575,902	5,722,319	7,258,000	29,556,221	2,074,599	31,559,333
Floyd	53,693,745	18,038,968	16,781,171	88,513,884	7,871,528	96,147,496
Fountain	11,794,788	4,041,241	2,187,100	18,023,129	1,616,658	19,637,552
Franklin	11,965,010	5,185,935	3,171,709	20,322,654	2,370,621	22,620,757
Fulton	15,630,197	5,475,934	3,328,207	24,434,338	2,227,991	26,519,309
Gibson	38,818,565	9,076,749	4,656,800	52,552,114	3,683,351	55,484,716
Grant	52,774,616	15,286,819	12,192,965	80,254,400	6,304,072	85,547,247
Greene	17,861,592	5,157,252	3,170,065	26,188,909	3,150,581	29,250,231
Hamilton	344,272,646	89,107,014	62,326,138	495,705,797	45,018,948	534,637,808
Hancock	58,758,176	16,206,982	11,820,623	86,785,782	9,129,734	95,906,949
Harrison	20,488,878	8,033,393	4,772,165	33,294,436	3,975,809	36,528,185
Hendricks	148,061,308	33,740,648	30,291,710	212,093,666	19,138,451	227,741,709
Henry	32,893,871	9,511,934	8,456,637	50,862,443	5,140,351	55,920,706
Howard	87,012,162	24,424,126	20,369,176	131,805,464	10,865,253	142,022,106
Huntington	26,736,549	9,417,601	7,255,747	43,409,897	3,664,994	44,715,710
Jackson	29,142,629	10,638,525	6,734,359	46,515,513	3,666,759	48,653,500
Jasper	24,296,049	16,551,305	3,594,615	44,441,969	2,563,913	46,937,126
Jay	14,935,506	6,256,074	2,573,515	23,765,095	1,798,941	24,911,042
Jefferson	26,754,567	6,868,965	5,155,211	38,778,742	2,991,767	41,701,052
Jennings	17,203,884	4,405,887	2,943,377	24,553,148	2,319,016	26,864,077
Johnson	120,556,970	30,843,249	21,951,762	173,351,981	16,885,628	188,445,218
Knox	30,003,081	8,394,051	5,180,366	43,577,498	3,603,830	47,018,592
Kosciusko	61,894,761	22,252,403	9,353,966	93,501,130	8,601,724	101,728,164
Lagrange	23,829,868	9,406,740	5,503,657	38,740,265	2,652,285	40,964,619
Lake	711,935,307	158,680,435	159,200,481	1,029,816,224	49,909,910	1,057,096,915
Laporte	102,414,845	31,689,626	23,693,399	157,797,870	11,765,964	169,563,834
Lawrence	34,136,512	8,933,179	6,717,900	49,787,591	4,722,428	54,031,416
Madison	97,202,343	25,795,672	29,172,751	152,170,765	13,600,614	161,357,109
Marion	1,021,666,362	252,952,209	215,797,116	1,490,415,686	89,179,708	1,536,291,311
Marshall	40,540,043	13,541,061	7,233,262	61,314,367	4,771,042	64,192,243
Martin	5,668,013	1,864,313	906,103	8,438,429	971,218	9,380,008
Miami	21,365,257	7,578,651	5,990,932	34,934,840	3,503,375	38,102,344
Monroe	95,061,610	30,419,943	20,609,040	146,090,593	12,275,491	158,080,097
Montgomery	36,106,613	11,487,679	10,691,080	58,285,372	3,832,186	61,353,222
Morgan	29,547,546	28,715,138	10,137,004	68,399,687	8,177,522	76,557,938
Newton	13,730,770	4,776,134	2,409,211	20,916,116	1,702,428	22,603,178
Noble	35,620,178	11,273,581	8,091,432	54,985,191	4,282,268	58,371,419
Ohio	2,467,876	1,473,853	797,503	4,739,232	606,786	5,341,373
Orange	10,032,097	3,360,408	1,487,595	14,880,099	1,934,843	16,393,036
Owen	12,643,508	3,468,808	1,940,332	18,052,648	1,966,344	19,981,958
Parke	9,496,142	4,033,676	2,113,421	15,643,239	1,592,947	17,190,950
Perry	13,371,666	3,627,315	2,451,558	19,450,539	1,756,800	21,130,791
Pike	13,109,711	3,387,624	1,524,104	18,021,440	1,251,564	19,214,264
Porter	182,661,131	52,832,601	45,166,753	280,660,485	21,204,729	294,477,072
Posey	30,084,131	11,882,752	4,574,512	46,541,394	3,265,530	49,008,653
Pulaski	9,463,682	6,051,302	1,512,276	17,027,260	1,454,591	18,476,005
Putnam	23,689,798	8,154,826	5,926,681	37,771,304	2,935,905	40,682,228
Randolph	18,030,683	6,254,536	3,563,086	27,848,306	2,459,225	29,991,758
Ripley	16,076,374	6,330,585	4,840,356	27,247,316	2,826,264	29,987,373
Rush	13,274,794	5,095,326	3,411,704	21,781,824	1,719,822	23,271,428
St Joseph	278,043,819	59,682,930	75,013,451	412,740,200	25,696,654	420,796,800
Scott	14,150,934	4,045,262	2,729,615	20,925,811	2,014,452	22,933,484
Shelby	38,055,817	11,895,616	5,839,203	55,790,637	4,612,886	58,577,994
Spencer	23,432,733	6,303,301	2,680,781	32,416,815	2,318,082	34,696,110
Starke	15,319,988	4,295,226	2,608,261	22,223,475	2,407,998	24,554,419
Steuben	34,621,898	13,020,698	5,182,479	52,825,074	3,982,835	56,458,699
Sullivan	17,191,696	4,533,905	1,985,613	23,711,214	2,015,960	25,662,745
Switzerland	4,256,234	2,045,218	808,747	7,110,198	842,773	7,938,049
Tippecanoe	139,048,637	40,512,188	28,509,503	208,070,328	15,345,158	220,956,299
Tipton	11,569,757	4,539,208	3,221,782	19,330,747	2,194,253	21,490,917
Union	6,469,889	1,769,769	909,574	9,149,232	737,043	9,853,635
Vanderburgh	153,899,441	48,989,999	41,217,675	244,107,114	18,420,780	247,918,088
Vermillion	16,122,593	3,913,190	1,772,710	21,808,493	1,717,521	23,094,524
Vigo	87,553,725	24,548,256	19,201,812	131,303,794	9,393,704	138,939,819
Wabash	15,821,287	11,039,901	8,182,024	35,043,212	3,357,478	38,272,652
Warren	6,653,188	3,101,725	1,224,615	10,979,528	997,528	11,904,091
Warrick	44,902,042	16,110,954	10,123,113	71,136,108	7,398,883	78,344,064
Washington	16,160,849	4,981,729	4,227,181	25,369,759	2,537,607	27,120,004
Wayne	57,163,462	17,720,278	13,075,589	87,959,329	6,142,498	92,753,836
Wells	16,166,401	7,068,248	5,840,877	29,075,526	2,770,855	31,829,631
White	23,944,940	9,063,836	3,744,818	36,753,594	2,922,917	39,356,978
Whitley	22,971,087	8,545,057	5,629,687	37,145,831	3,634,921	40,675,545
Totals	\$ 6,084,230,090	\$ 1,710,519,465	\$ 1,343,413,100	\$ 9,138,162,655	\$ 677,979,585	\$ 9,622,957,035

State of Indiana Distribution of Property and Excise Taxes Collected in 2008 by Fund and County

County	State Fair Board	State Forestry Fund	Hospital Care for Indigent Fund	Medical Assistance to Wards Fund	Children with Special Health Care Needs Fund	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams S Allen Bartholomew Benton	\$ 12,416 136,009 38,385 4,981	\$ 24,833 272,017 76,769 9,963	\$ 252,981 2,771,178 494,202 44,210	\$ 29,489 289,019 119,952 13,076	\$ 46,561 425,027 143,942 11,831	\$ 9,470,853 98,419,307 19,086,743 3,302,021	\$ 571,087 6,759,561 1,889,215 285,375	\$ 25,115,016 244,884,818 60,999,620 10,107,244	\$ 851,702 25,161,612 2,131,260 509,007	\$ 5,386,625 132,833,805 29,372,460 1,647,180	\$ 41,761,561 511,952,352 114,352,547 15,934,887
Blackford Boone Brown Carroll	3,975 37,217 11,153 9,158	7,950 74,434 22,306 18,316	160,500 372,169 101,772 127,065	15,901 18,608 1,394 4,579	29,814 32,565 13,941 27,473	3,672,613 9,094,880 6,112,670 4,333,571	357,580 1,820,038 341,333 776,931	8,718,408 74,423,853 13,958,157 17,629,102	407,453 2,709,011 468,979 793,064	2,792,474 15,771,724 485,172 3,199,229	16,166,669 104,354,498 21,516,879 26,918,487
Cass Clark Clay Clinton	12,151 41,296 8,257 12,936	24,301 82,591 16,513 25,872	637,907 1,027,227 119,721 198,888	156,439 139,373 1,032 48,509	27,339 356,174 27,866 27,489	9,643,033 12,189,586 3,458,483 6,544,590	1,074,982 1,208,614 462,766 973,363	25,840,310 79,564,974 17,389,389 24,960,256	1,228,916 2,651,454 384,032 1,538,303	10,158,892 39,627,557 2,243,295 6,220,467	48,804,269 136,888,845 24,111,353 40,550,672
Crawford Daviess Dearborn Decatur	2,726 9,926 24,780 11,324	5,452 19,851 49,560 22,647	49,750 50,868 269,480 267,521	1,022 44,665 24,780 8,493	10,904 50,868 18,585 22,647	4,115,925 10,115,367 12,857,584 6,162,572	497,905 658,301	6,406,791 18,393,844 41,152,904 18,579,912	142,093 573,792 2,235,816 544,152	866,632 5,894,226 8,727,316 4,927,426	11,719,823 35,651,312 66,019,105 31,107,902
Dekalb Delaware Dubois Elkhart	17,615 33,749 18,816 81,653	35,231 67,498 37,631 163,306	154,134 1,067,307 136,414 1,102,314	26,423 50,623 47,039 214,339	41,836 160,307 21,168 295,992	16,513,246 36,410,767 7,999,017 41,771,732	3,748,868 529,861	33,726,289 71,385,146 40,731,582 167,686,611	1,477,664 4,627,482 1,339,954 8,283,410	9,865,796 47,586,177 9,890,414 61,608,936	62,576,634 165,137,923 60,751,896 288,959,911
Fayette Floyd Fountain Franklin	7,903 31,302 6,463 9,771	15,807 62,605 12,926 19,542	227,221 618,219 68,671 36,641	19,758 125,209 4,847 69,619	38,529 133,035 11,311 58,626	7,630,679 12,025,028 4,281,865 3,361,243	591,362 1,947,164 335,062 230,813	13,744,904 61,250,671 11,851,742 16,744,892	719,204 1,803,792 436,639 671,652	8,563,965 18,150,472 2,628,026 1,417,955	31,559,333 96,147,496 19,637,552 22,620,757
Fulton Gibson Grant Greene	9,093 14,475 20,060 7,978	18,187 28,949 40,120 15,957	246,655 208,072 1,572,216 119,674	22,733 27,140 160,481 6,981	27,280 34,377 95,286 30,916	5,594,646 12,133,341 17,166,493 6,264,924	815,711 1,060,713	15,593,549 27,721,445 39,858,671 18,168,092	1,490,078 1,186,430 2,662,450 803,409	2,931,732 13,314,776 22,910,757 2,388,184	26,519,309 55,484,716 85,547,247 29,250,231
Hamilton Hancock Harrison Hendricks	190,216 31,365 17,362 69,089	380,431 62,730 34,725 138,178	309,100 164,665 128,048 155,450	23,777 3,921 15,192 51,817	47,554 31,365 47,747 69,089	48,267,219 11,644,170 8,075,691 21,452,128	13,406,314 5,206,057 579,841 9,422,050	343,007,590 66,555,692 25,137,631 148,943,022	11,273,149 - 1,234,901 5,174,895	117,732,457 12,206,986 1,257,047 42,265,992	534,637,808 95,906,949 36,528,185 227,741,709
Henry Howard Huntington Jackson	15,675 38,077 13,128 18,565	31,350 76,155 26,256 37,129	489,843 985,253 313,428 348,086	82,294 85,674 195,277 2,321	41,147 95,194 49,230 67,297	11,773,744 20,466,614 6,858,574 7,868,831	1,111,730 2,478,284 683,584 557,569	31,052,419 75,678,695 23,625,275 29,686,707	2,135,205 4,400,403 1,619,571 1,662,666	9,187,301 37,717,756 11,331,387 8,404,331	55,920,706 142,022,106 44,715,710 48,653,500
Jasper Jay Jefferson Jennings	18,894 6,952 11,773 7,899	37,788 13,903 23,545 15,798	191,860 334,544 186,891 254,741	49,597 34,758 14,716 38,507	16,532 39,103 51,505 27,646	8,370,061 5,295,069 10,028,840 5,385,101	846,514 393,413 558,196 390,504	32,342,285 13,625,082 22,424,161 16,119,759	1,694,877 781,873 1,015,393 402,846	3,368,719 4,386,345 7,386,032 4,221,275	46,937,126 24,911,042 41,701,052 26,864,077
Johnson Knox Kosciusko Lagrange	58,065 12,461 52,732 18,627	116,130 24,921 105,465 37,253	7,258 422,105 270,253 32,597	7,258 95,012 19,775 60,537	79,836 21,806 52,732 16,298	17,555,095 9,209,979 11,324,278 7,362,209	685,222 2,270,792 2,703,521 817,512	124,592,913 24,466,766 68,391,007 27,573,303	6,132,467 1,048,421 3,015,035 526,205	39,210,975 9,446,329 15,793,366 4,520,079	188,445,218 47,018,592 101,728,164 40,964,619
Lake Laporte Lawrence Madison	200,663 49,072 12,943 36,095	401,326 98,144 25,885 72,190	25,003,242 2,251,184 495,059 1,610,748	7,274,023 153,350 8,089 139,869	777,568 134,948 51,771 175,964	206,449,436 31,651,525 9,496,832 28,515,195	2,513,741 612,664 2,483,209	407,851,566 86,008,015 31,200,115 83,556,783	30,639,999 6,197,022 1,748,186 5,867,570	352,020,877 40,506,832 10,379,873 38,899,486	1,057,096,915 169,563,834 54,031,416 161,357,109
Marion Marshall Martin Miami	368,305 23,309 2,945 10,619	736,610 46,618 5,890 21,237	552,458 282,622 138,041 213,701	460,381 5,827 49,695 67,694	1,381,144 61,186 22,823 50,439	221,036,468 11,628,279 1,939,204 8,027,717	53,458,451 1,903,020 187,045 467,423	756,809,931 36,419,918 6,176,563 21,859,647	42,447,352 2,189,456 81,964 416,078	459,040,211 11,632,008 775,838 6,967,789	1,536,291,311 64,192,243 9,380,008 38,102,344
Monroe Montgomery Morgan Newton	58,209 16,854 31,027 6,801	116,418 33,708 62,055 13,601	429,292 198,033 395,598 146,214	43,657 46,348 104,717 351,083	50,933 27,387 104,717 17,002	27,125,410 9,800,518 9,420,115 5,966,707	1,118,588 4,226,445 717,166	79,587,369 38,691,350 50,430,715 12,945,675	6,846,838 2,089,614 2,196,484 1,301,239	39,786,832 9,330,822 9,586,064 1,137,691	158,080,097 61,353,222 76,557,938 22,603,178
Noble Ohio Orange Owen	19,121 2,823 6,394 6,484	38,242 5,646 12,788 12,967	215,111 86,809 104,703 98,064	43,022 - 3,996 3,242	16,731 2,117 45,558 22,692	8,570,992 1,387,893 2,565,051 3,452,482	72,892 157,877 262,968	36,214,222 3,238,063 10,435,835 14,532,900	2,307,904 106,218 348,250 669,425	9,875,997 438,912 2,712,585 920,734	58,371,419 5,341,373 16,393,036 19,981,958
Parke Perry Pike Porter	6,716 5,207 5,553 91,875	13,431 10,414 11,106 183,749	116,685 128,228 138,134 1,091,010	12,592 7,160 52,061 11,484	40,294 31,243 1,388 137,812	3,581,140 3,608,615 6,096,909 45,374,526	584,412 145,930 315,375 6,610,067	11,775,897 11,809,153 11,301,998 176,625,963	249,206 792,216 490,063 8,035,866	810,576 4,592,623 801,676 56,314,721	17,190,950 21,130,791 19,214,264 294,477,072
Posey Pulaski Putnam Randolph Ripley	16,647 6,286 14,890 8,921 12,150	33,295 12,573 29,779 17,842 24,300	166,473 139,088 117,255 202,952 132,132	4,162 372,473 5,584 37,914 12,150	24,971 15,716 52,113 39,029 31,894	9,545,137 5,052,691 5,120,134 7,227,112 6,813,968	1,606,482 484,238 456,085 579,114 320,530	31,773,831 10,462,375 29,697,450 16,100,584 19,482,659	1,493,105 950,194 738,497 476,733 540,332	4,344,551 980,371 4,450,442 5,301,555 2,617,257	49,008,653 18,476,005 40,682,228 29,991,758 29,987,373
Rush St Joseph Scott Shelby	7,263 88,378 7,196	14,525 164,130 14,393 38,632	65,364 5,986,534 117,841 33,803	12,710 12,710 210,423 44,078 260,766	24,511 505,015 63,868 31,389	5,254,516 76,476,789 4,802,704 7,699,855	423,030 8,117,496 369,182	13,035,359 165,503,444 13,481,192 36,933,247	234,379 18,034,107 453,374 564,994	4,199,771 145,710,484 3,579,656 12,204,032	23,271,428 420,796,800 22,933,484 58,577,994
Spencer Starke Steuben Sullivan	11,187 9,418 28,070 7,172	22,373 18,836 56,140 14,343	167,798 314,324 77,193	6,992 14,127 98,245 8,965	20,975 47,090 28,070 25,101	7,336,976 4,203,936 8,936,789 5,557,122	786,915 802,404 1,035,111	21,338,846 15,998,814 38,382,315 16,410,390	1,395,828 1,077,322 1,270,608 981,618	3,608,220 2,068,149 6,546,159 1,680,074	34,696,110 24,554,419 56,458,699 25,662,745
Switzerland Tippecanoe Tipton Union	4,343 65,716 7,389 3,059	14,343 8,686 131,432 14,779 6,119	36,915 377,867 58,192 48,950	3,257 460,013 8,313	23,344 106,789 22,168 2,295	2,027,088 34,312,001 3,621,742 1,985,549	159,434 2,455,892	5,190,952 123,354,812 13,001,792 6,587,649	981,618 148,747 5,662,021 831,310 421,432	335,284 54,029,757 3,292,687 684,927	25,662,745 7,938,049 220,956,299 21,490,917 9,853,635
Vanderburgh Vermillion Vigo Wabash	70,359 6,911 34,255 11,729	140,718 13,822 68,510 23,459	4,159,973 82,068 625,158 549,813	202,282 1,728 38,537 178,872	2,293 307,820 23,325 222,659 21,992	53,534,658 6,524,797 28,581,700 6,444,318	3,899,687 671,426 1,560,464	102,812,025 13,422,624 57,403,187 21,090,661	11,855,484 948,222 4,937,034 1,014,178	70,935,082 1,399,601 45,468,314 8,040,711	247,918,088 23,094,524 138,939,819 38,272,652
Warren Warrick Washington Wayne	4,270 29,457 8,711 23,259	8,540 58,914 17,421 46,518	16,546 368,210 160,409 526,237	1,601 33,139 10,888 40,703	8,006 88,370 32,664 174,443	3,079,907 15,558,652 5,811,588 17,211,746	236,661 2,109,220 578,221	7,723,440 50,352,680 16,918,323 43,523,407	259,995 3,038,491 300,366 2,554,936	565,124 6,706,932 3,281,413 26,701,261	11,904,091 78,344,064 27,120,004 92,753,836
Wells White Whitley	11,885 15,020 13,703	23,770 30,040 27,407	193,134 5,632 277,492	50,512 1,877 34,258 \$ 13,465,198	17,828 15,020 25,694	4,463,132 7,141,932 5,846,182	444,040 714,252 1,107,326	21,713,296 26,722,440 27,671,774	1,324,459 808,856 1,181,701	3,587,574 3,901,909 4,490,008 \$ 2,287,091,494	31,829,631 39,356,978 40,675,545

State of Indiana Property Tax Schedules For Year Ended December 31, 2008 Payable 2009

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credit granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property tax. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of \$140 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$140 million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT

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homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2009 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one and one half percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two and one half percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three and one half percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana Assessed Value and Current Property Tax Levied by County

Payable 2009

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,272,252	\$ 26,213
Allen	13,756,127	319,913
Bartholomew Benton	4,015,998	76,881 9,976
	574,735	8,876
Blackford	386,686	9,838
Boone	3,840,513	68,353
Brown	1,231,439	10,395
Carroll	984,716	13,923
Cass	1,227,548	28,530
Clark	4,663,528	84,341
Clay	786,687	13,984
Clinton	1,328,965	22,806
Crawford	285,260	7,523
Daviess	1,103,244	22,879
Dearborn	2,435,169	45,192
Decatur	1,228,471	16,011
Dekalb	2,208,397	34,702
Delaware	3,655,544	93,168
Dubois	2,044,578	38,645
Elkhart	8,968,449	203,332
Fayette	692,255	14,939
Floyd	3,137,617	52,124
Fountain	692,335	11,588
Franklin	932,469	11,810
Fulton	948,391	13,524
Gibson	1,891,799	37,343
Grant	2,174,295	50,013
Greene	803,196	16,199
Hamilton	19,719,342	361,863
Hancock	2,961,367	62,686
Harrison	1,627,438	18,970
Hendricks	7,452,326	166,611
Henry	1,509,442	34,400
Howard	3,897,629	82,385
Huntington	1,357,614	29,710
Jackson	1,799,659	28,265
Jasper	2,421,734	20,712
Jay	799,465	15,806
Jefferson	1,173,398	24,861
Jennings	826,001	17,628
Johnson	5,949,365	124,754
Knox	1,313,942	29,973
Kosciusko	5,579,755	71,711
Lagrange	2,026,370	24,052
Lake	22,215,568	667,898
Laporte	5,439,524	117,266
Lawrence	1,232,296	32,224
Madison	3,541,941	95,602
Marion	41,315,670	1,002,891
Marshall	2,552,601	39,703
Martin	296,107	5,442
Miami	1,006,426	14,277

Monroe 6,344,240 93,283 Montgomery 1,856,987 28,592 Morgan 2,976,404 28,707 Newton 714,968 12,734 Noble 2,063,871 38,606 Ohio 260,009 2,528 Orange 706,041 10,844 Owen 639,003 12,804 Parke 676,958 8,935 Perry 606,294 12,808 Pike 613,511 13,044 Porter 9,445,650 170,310 Posey 1,854,819 29,188 Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484
Montgomery 1,856,987 28,592 Morgan 2,976,404 28,707 Newton 714,968 12,734 Noble 2,063,871 38,606 Ohio 260,009 2,528 Orange 706,041 10,844 Owen 639,003 12,804 Parke 676,958 8,935 Perry 606,294 12,808 Pike 613,511 13,044 Porter 9,445,650 170,310 Posey 1,854,819 29,188 Putnam 1,557,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060
Morgan 2,976,404 28,707 Newton 714,968 12,734 Noble 2,063,871 38,606 Ohio 260,009 2,528 Orange 706,041 10,844 Owen 639,003 12,804 Parke 676,958 8,935 Perry 606,294 12,808 Pike 613,511 13,044 Porter 9,445,650 170,310 Posey 1,854,819 29,188 Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 <t< td=""></t<>
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Ohio 260,009 2,528 Orange 706,041 10,844 Owen 639,003 12,804 Parke 676,958 8,935 Perry 606,294 12,808 Pike 613,511 13,044 Porter 9,445,650 170,310 Posey 1,854,819 29,188 Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105 </td
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Perry 606,294 12,808 Pike 613,511 13,044 Porter 9,445,650 170,310 Posey 1,854,819 29,188 Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
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Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Pulaski 657,537 6,997 Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Putnam 1,557,533 22,132 Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Randolph 944,146 19,071 Ripley 1,191,151 16,009 Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Rush 790,498 13,915 St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
St Joseph 9,887,186 287,388 Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Scott 778,919 15,686 Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Shelby 2,210,548 39,263 Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Spencer 1,163,183 20,484 Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Starke 966,568 15,060 Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Steuben 3,086,056 31,732 Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Sullivan 771,898 16,977 Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Switzerland 466,022 5,343 Tippecanoe 7,593,281 146,105
Tippecanoe 7,593,281 146,105
• • • • • • • • • • • • • • • • • • • •
Tinton 757 453 13 215
101,100
Union 312,188 6,573
Vanderburgh 7,824,774 165,769
Vermillion 764,394 14,753
Vigo 3,718,732 95,281
Wabash 1,146,476 14,667
Warren 459,947 6,828
Warrick 2,896,984 45,039
Washington 834,202 16,254
Wayne 2,463,925 60,664
Wells 1,197,083 15,459
White 1,633,956 22,759
Whitley 1,422,089 22,239
Total <u>\$ 291,541,127</u> 6,060,780
LOIT Property Tax Replacement Credit 42,011
HEA 1001-2008 State
Homestead Credit 140,707
COIT Homestead Credit 33,376
CEDIT Homestead Credit 64,289
LOIT Homestead Credit 22,595
LOIT Residential Property Tay Poplacement Credit 6 471
Tax Replacement Credit 6,471
Circuit Breaker Credits 176,618
Total Current Tax Levy \$ 6,546,848

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2009 by County

County		Value of Land	Value of Improvements	F	Total Value of Land and Improvements		Standard Deduction		Supplemental Standard Deduction	Mortgage and Contract Deduction
Adams		246,100				\$	385,119,070			\$ 18,359,731
Allen Bartholomew		,655,000 ,708,860	16,196,590,900 3,775,521,370		20,241,245,900 5,066,230,230		3,958,988,100 848,410,520		2,865,166,345 664,539,583	210,172,150 37,131,082
Benton		413,500	318,981,100		689,394,600		97,786,270		40,586,605	4,924,350
Blackford Boone		158,700	394,545,300 4,164,244,200		549,704,000 5,681,878,200		143,434,770 703,566,780		51,074,212 993,678,777	6,969,358 37,154,750
Brown	624,	195,800	980,764,000)	1,604,959,800		197,587,440)	151,745,235	8,607,750
Carroll		490,800 753,800	812,854,050 1,208,587,700		1,324,344,850 1,756,341,500		246,624,520 409,255,490		124,223,725 172,049,314	11,363,576 20,206,270
Clark	1,838,	418,300	4,946,759,238	3	6,785,177,538		1,272,154,375	5	887,441,272	61,536,750
Clay Clinton		755,460 ,684,500	856,810,700 1,221,120,200		1,187,566,160 1,817,804,700		286,132,866 367,329,150		124,843,095 174,859,195	13,876,149 17,667,498
Crawford		674,300	276,337,700		396,012,000		94,927,900		34,161,630	5,382,656
Daviess Dearborn		199,210	1,097,564,993 2,571,871,500		1,465,764,203 3,455,030,380		298,302,414 614,945,640		147,209,363 546,679,974	13,427,852 26,606,225
Decatur		254,500	1,203,582,150)	1,707,836,650		289,419,210		168,534,987	14,744,800
Dekalb Delaware		095,600	1,998,017,100 4,324,687,820		2,615,112,700 5,573,669,520		481,032,070 1,170,235,770		294,656,977 633,061,055	21,671,481 58,757,325
Dubois Elkhart	616,	241,280	2,161,551,100)	2,777,792,380		512,274,890)	354,809,927	21,168,342
Fayette		155,300	9,792,154,603 790,911,800		12,291,309,903 1,088,806,700		2,035,908,020 266,690,520		1,541,170,213 110,641,678	93,723,384 13,597,874
Floyd	904,	181,600	3,870,074,900)	4,774,256,500		883,133,960)	768,133,954	37,755,928
Fountain Franklin		,547,000 ,919,900	569,120,800 1,008,836,500		917,667,800 1,406,756,400		193,828,350 274,075,560		78,360,039 200,606,744	8,068,138 11,887,354
Fulton		074,726	762,686,400)	1,221,761,126		220,761,850)	122,377,527	10,877,047
Gibson Grant		,082,700	1,529,681,100 2,611,758,091		2,054,763,800 3,476,055,351		375,804,940 698,203,196		196,684,251 301,697,727	16,473,692 34,460,837
Greene		082,500	849,732,930		1,213,815,430		318,548,060		116,293,756	16,878,998
Hamilton Hancock		615,200	21,573,358,500 3,441,074,400		28,190,973,700 4,589,119,600		3,439,866,200 910,067,240		5,221,502,140 768,201,081	206,540,100 43,427,425
Harrison	505,	997,270	1,825,626,200)	2,331,623,470		457,500,270)	293,979,873	19,873,174
Hendricks		384,300	8,533,049,289		11,475,433,589		1,840,430,345		1,759,772,063 277.575.996	100,068,764
Henry Howard	1,155,	151,200	1,726,733,600 3,804,445,400)	2,342,107,380 4,959,596,600		578,377,504 974,606,310)	557,021,719	27,791,515 54,824,766
Huntington Jackson		139,200	1,650,588,000 1,759,950,000		2,124,727,200 2,368,189,000		453,621,951 464,392,020		251,065,944 263,290,378	23,114,953 22,044,110
Jasper		955,300	1,939,665,300		2,647,620,600		378,793,200		261,844,627	16,326,700
Jay Jefferson		837,100 355,500	661,519,830 1,256,483,100		985,356,930 1,691,838,600		215,900,120 371,943,540		79,842,336 203,063,996	10,750,344 18,380,510
Jennings		109,300	867,071,500		1,227,180,800		297,574,290		123,210,431	14,684,904
Johnson		665,100	6,891,501,900		8,992,167,000		1,644,709,630		1,372,718,777	80,065,496
Knox Kosciusko	2,860,	,771,126 ,346,700	1,156,135,355 4,154,122,020)	1,887,906,481 7,014,468,720		347,149,365 874,159,546	6	159,590,832 765,950,100	18,449,760 39,247,800
Lagrange		447,680	1,907,031,400		2,649,479,080		379,990,940		318,245,110	16,654,142
Lake Laporte		195,450 754,860	24,747,009,700 5,145,684,356		32,571,205,150 7,406,439,216		5,878,968,280 1,278,059,810		5,124,828,803 911,578,949	334,433,115 56,226,952
Lawrence Madison		205,300	1,584,501,000 4,775,166,500		1,954,706,300 6,008,682,700		507,098,980 1,481,935,884		230,736,659 707,308,839	26,345,286 72,788,871
Marion		875,400	45,606,512,600		56,900,388,000		9,472,251,000		7,221,219,807	486,849,552
Marshall Martin		757,100 641,200	2,391,848,238 299,708,100		3,482,605,338 407,349,300		537,033,770 102.095.550		366,101,865 38,327,957	26,341,298 4,757,216
Miami		760,100	1,119,150,400		1,545,910,500		378,943,920		169,522,823	21,195,808
Monroe Montgomery		513,405 ,027,500	6,486,956,385 1,574,446,800		8,989,469,790 2,300,474,300		1,204,144,710 440,300,340		1,132,579,850 218,745,296	57,791,824 22,078,350
Morgan	1,186,	252,300	3,284,764,000)	4,471,016,300		836,356,740)	658,114,546	37,237,702
Newton		,001,740	554,430,000		925,431,740		171,861,550		89,054,156	7,984,250
Noble Ohio	91,	,636,290 ,139,600	1,996,346,958 289,087,300)	2,816,983,248 380,226,900		527,972,954 75,588,215	5	326,541,480 49,902,479	23,307,300 3,587,358
Orange Owen		343,970 497,400	741,099,300 680,716,000		970,443,270 980,213,400		190,517,400 236,493,960		74,210,928 109,679,301	8,269,082 11,807,728
Parke		740,920	574,774,500		903,515,420		160,834,280		79,436,352	9,285,224
Perry Pike	201,	086,000	652,447,590 410,355,700)	853,533,590 594,946,020		204,703,280 133,464,620)	83,716,442 49,272,118	10,463,228 6,755,333
Porter		323,700	9,761,922,110		13,152,245,810		2,005,556,339		2,191,680,209	98,753,967
Posey		515,773	1,260,621,900		1,821,137,673		327,801,462		217,891,673	14,125,944
Pulaski Putnam	604,	441,700 944,000	485,467,300 1,571,948,780)	815,909,000 2,176,892,780		143,035,214 407,353,844	1	59,090,358 258,682,102	6,873,190 18,489,792
Randolph		507,000	865,581,700)	1,295,088,700		281,004,240)	103,849,671	11,737,806
Ripley Rush		,741,300 ,475,300	1,238,174,700 613,213,200)	1,715,916,000 1,032,688,500		335,666,460 195,697,620)	224,129,314 91,199,739	17,586,346 9,114,500
St Joseph Scott		867,420 434,200	12,532,869,980 837,660,100		14,918,737,400 1,130,094,300		2,984,570,340 259,015,230		1,995,467,880 117,005,967	146,239,565 11,716,750
Shelby		339,600	2,104,374,500		2,788,714,100		504,042,760		324,425,863	23,155,750
Spencer Starke	312,	572,440 969,900	995,516,900 927,998,900)	1,308,089,340 1,367,968,800		235,521,710 281,213,840)	113,820,866 135,177,039	10,864,150 12,259,670
Steuben		382,300	1,875,260,500		3,802,642,800		398,014,731		385,866,986	21,371,218
Sullivan		526,840	507,232,830		841,759,670		188,498,950		64,191,202	11,501,126
Switzerland Tippecanoe	2,606,	,507,400 ,795,340	464,578,500 7,251,818,080)	592,085,900 9,858,613,420		100,295,580 1,499,873,700)	50,438,920 1,196,436,790	4,569,020 71,516,092
Tipton		069,900	718,338,000		1,085,407,900		211,206,960		124,923,584	9,709,807
Union Vanderburgh	2,786,	848,400 ,053,880	266,208,100 8,532,833,000)	414,056,500 11,318,886,880		83,784,860 1,950,805,920)	41,085,366 1,309,819,233	4,046,716 93,237,634
Vermillion Vigo		994,000 339,880	517,506,900 4,127,932,860		746,500,900 5,075,272,740		170,260,530 1.035,626,360		66,118,422 568,186,154	8,725,458 55,433,866
Wabash		681,900	1,251,520,500		1,711,202,400		388,422,330		185,126,792	18,185,926
Warren Warrick	286,	722,100 269,135	310,457,100 2,923,033,400)	597,179,200 3,819,302,535		105,943,320 736,826,510)	49,018,221 607,570,073	5,139,950 36,319,212
Washington		884,600	850,615,600		1,233,500,200		299,770,120		135,024,666	14,139,870
Wayne Wells		084,000	2,798,670,640 1,223,490,200		3,656,754,640 1,685,444,400		752,380,218		393,146,592 197,249,898	35,347,334 16 345 166
Wells White	836,	658,900	1,205,701,360)	2,042,360,260		348,803,225 314,740,251		202,228,366	16,345,166 12,515,496
Whitley		844,100	1,573,267,800		2,069,111,900		435,506,860		280,078,052	20,038,200
Totals	\$ 101,663,	673,395	\$ 307,352,154,206	, \$	409,015,827,601	Þ	72,073,428,899	, \$	54,098,856,216	\$ 3,612,260,808

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2009 by County

County		Veterans' Deduction	Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Dev or Revit Deduction	Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)
Adams	\$	2,764,893 \$	8,279,082 \$	3,442,367 \$	4,111,910 \$	7,569,900	-	-
Allen Bartholomew Benton	Ť	43,626,643 10,635,209 968,096	79,293,210 18,454,424 2,988,144	12,559,129 3,905,101 647,784	14,758,700 4,146,690 61,100	169,383,311 32,148,460 1,378,189	5,739,175 2,008,250	1,648,890
Blackford		2,500,137	6,675,086	1,705,812	645,400	2,851,398	-	-
Boone		6,825,067	7,972,814	2,196,334	4,842,600	118,412,946	-	3,008,110
Brown Carroll		4,377,079 3,963,037	3,114,616 5,684,422	1,195,686 1,239,304	678,540 1,452,000	1,697,540	222,900	
Cass		6,307,518	14,645,494	2,162,838	147,000	4,143,250	6,650	
lark		24,654,597	27,668,532	16,445,335	1,031,100	68,491,010	901,650	35,716,840
Clay Clinton		5,895,321 4,467,741	8,248,968 10,656,406	2,656,033 2,586,722	334,100 1,337,495	4,178,970 17,600,984	70,560	-
Crawford		2,879,514	4,470,776	2,576,708	125,400	,000,001	70,000	
Daviess		5,991,198	9,166,158	3,669,892	746,902	3,426,200		-
Dearborn Decatur		9,599,127 3,342,236	10,164,716 7,411,629	5,202,186 2,163,310	622,200 4,343,370	4,378,095 122,521,522	196,800 532,750	
Dekalb		6,809,206	10,623,261	1,252,416	4,885,049	25,308,640	2.450	_
Delaware		18,487,895	42,845,895	15,372,365	4,000,049	23,803,170	167,550	
Dubois Elkhart		5,346,076 23,787,102	10,668,266 38,580,198	2,001,586 11,061,870	6,639,300 1,311,400	247,070	1,793,240 3,126,180	-
						25,607,530		4.000
Fayette Floyd		3,955,439 15,125,363	11,030,048 15,475,368	3,626,407 9,735,214	286,000 545,200	3,270,010 21,078,450	315,710	4,200 2,826,000
Fountain		2,482,540	8,279,834	1,708,662	-	1,022,610	106,000	
Franklin		3,322,507	6,965,036	2,837,834	2,548,200	-	59,410	-
Fulton Gibson		3,336,796 6,721,790	5,858,942 10,364,898	1,709,869 4,312,616	1,653,360 281,200	3,538,707 39,800,480	388,595	-
Grant		26,028,570	24,626,314	6,012,776	1,825,270	129,205,138	193,750	128,400
Greene		8,207,267	14,892,906	5,062,348	264,100	-	-	-
Hamilton Hancock		27,188,662 16,167,764	17,192,690 11,933,618	6,312,798 2,867,150	3,795,420	81,522,118 84,521,625	11,896,148 801,680	-
Harrison		9,718,094	10,210,892	6,126,242	652,500	1,996,450	1,158,600	
Hendricks		25,645,539	19,189,148	6,539,587	2,816,190	520,134,320	2,580,283	-
Henry		8,423,910	21,066,930	6,390,560	1,021,520	15,336,070	659,600	-
Howard Huntington		18,075,951 8,817,424	25,350,539 12,441,732	6,868,854 4,199,924	5,550,300 8,659,111	13,872,320 10,526,220	909,340 335,660	
Jackson		7,050,490	16,707,013	3,715,818	-	11,733,690	49,290	-
asper		4,269,139	7,227,434	4,233,024	434,100	15,307,490	-	
Jay Jefferson		2,598,656 8.897.127	8,792,827 10,948,746	3,034,506 4,582,984	767,115 810,050	4,231,648 15,959,490	577,125 97,050	
Jennings		4,718,436	10,810,688	4,689,054	1,101,490	21,429,840	96,150	-
Johnson		20,418,407	21,101,644	5,485,032	2,877,000	79,314,070	2,940,475	-
Knox		8,554,093	12,888,224	4,313,517	77,400	21,223,930	249,990	162,830
Kosciusko ∟agrange		8,585,997 3,962,895	7,481,195 5,207,974	4,607,158 2,070,222	10,964,602 1,253,300	20,492,094 9,368,893	1,826,525 629,600	
Lake		56,776,607	166,569,782	81,636,900	1,159,750	167,839,729	1,486,246	1,009,350
_aporte		17,483,985	38,145,452	9,948,478	21,400	29,797,270	200,670	1,086,840
Lawrence Madison		8,963,481 25,387,125	21,789,814 46,098,562	7,485,830 15,416,281	1,196,300 93,500	8,939,760 140,484,643	105,900	707,700
Marion		132,834,002	160,375,718	41,369,916	8,164,585	295,214,280	20,813,800	460,100
Marshall		6,687,579	12,468,282	3,934,716	724,200	24,191,839	76,325	-
Martin Miami		3,094,784 20,508,937	3,564,940 8,043,046	1,451,614 2,353,092	370,024	138,660 2,391,605	286,000 1,559,825	1,509,100
Viairii Vionroe		21,335,187	20,936,869	6,774,353	3,205,900	74,196,943	1,555,025	1,303,100
Montgomery		4,528,721	17,216,042	3,106,812	294,900	12,009,946	10,000	
Morgan Newton		12,083,223 2,108,282	13,260,526 4,225,059	4,114,122 1,731,844	2,986,700 4,200	15,232,070 7,264,929	2,000,000	-
					,		-	-
Noble Ohio		7,891,482 1,136,801	14,573,334 1,980,771	5,748,544 376,156	9,507,800 634,700	28,269,710	546,030	
Orange		2,847,277	6,369,588	2,821,628	118,510	593,220	-	-
Owen		4,618,152	6,756,756	1,894,254	-	220,500	5,450	-
Parke Perry		3,178,112 3,487,914	4,609,284 8,001,304	1,027,212 3,635,390	319,110 212,600	348,000 7,266,140	35,575	
Pike		2,950,363	4,803,438	1,956,789	282,700		249,850	-
orter		20,515,152	26,908,946	11,948,342	-	35,848,820	45,675	-
osey Pulaski		4,910,662	6,048,644	2,058,178	42,500	1,779,860	289,900	-
Putnam		1,755,984 7,800,547	3,900,672 7,829,823	1,695,019 2,854,697	571,906 696,500	1,504,809 12,636,880	1,721,760	
Randolph		3,279,440	10,816,386	2,791,432	428,400	8,957,180	2,100,150	-
Ripley		4,621,518	8,086,260	3,334,136	3,010,540	6,079,790		-
Rush St Joseph		1,950,817 29,311,572	6,498,692 72,506,278	1,429,482 15,234,723	509,740 1,417,040	2,506,245 97,842,023	138,350 1,060,920	-
Scott		5,559,905	9,544,294	6,412,869	-	2,941,967	-	-
Shelby		6,988,220	11,398,590	2,755,336	1,942,300	42,645,970	373,125	-
Spencer Starke		3,810,007 2,967,075	4,520,684 9.487,190	1,498,156 6,848,808	650,610 563,100	4,976,290 1.079.605	821,460 56,055	
Steuben		5,148,378	7,661,314	2,341,446	303,100	14,258,700	351,300	
Sullivan		5,192,998	6,773,914	3,770,921			517,050	
Switzerland		1,639,047	2,476,378	1,129,330	101,175		-	
Tippecanoe		14,410,457 3,145,035	14,278,454 4,556,652	3,587,913 470,968	3,014,600	21,162,918 3,398,804	57,150 184,010	68,612
Γipton		1,146,681	1,949,348	829,634	75,400	643,080	8,500	-
		30,503,034	42,774,586	22,226,507	188,000	101,699,949	791,705	789,620
Union Vanderburgh		3,865,364	6,312,312 34,914,610	2,780,742 10.775.577	437,970 347,600	4,141,230 77,444,000	130,175 284,030	-
Union Vanderburgh Vermillion		19.241.376		.0,0,011				
Jnion /anderburgh /ermillion /igo		19,241,376		E 007 F0F				
Janion Janderburgh Jermillion Jigo Wabash		19,241,376 7,244,213 1,302,150	12,811,358 3,537,622	5,007,595 828,648	5,439,690 124,600	3,686,760 2,410,885	684,250 128,200	-
Jinion Vanderburgh Vermillion Vigo Wabash Warren Warrick		7,244,213 1,302,150 10,938,591	12,811,358 3,537,622 8,370,509	828,648 5,700,618	124,600 318,175	2,410,885 4,898,450		:
Jnion Vanderburgh Vermillion Vigo Wabash Warren Warrick Washington		7,244,213 1,302,150 10,938,591 6,340,207	12,811,358 3,537,622 8,370,509 9,856,514	828,648 5,700,618 5,127,913	124,600 318,175 2,910	2,410,885 4,898,450 6,032,262	128,200 3,139,500 -	- - -
Tipton Union Vanderburgh Vermillion Vigo Wabash Warren Warrick Washington Wayne Wayne		7,244,213 1,302,150 10,938,591 6,340,207 10,850,774	12,811,358 3,537,622 8,370,509 9,856,514 25,582,828	828,648 5,700,618 5,127,913 11,015,917	124,600 318,175 2,910 644,180	2,410,885 4,898,450 6,032,262 30,334,306	128,200 3,139,500 - 2,013,500	- - - - 68,100
Union Vanderburgh Vermillion Vigo Wabash Warren Warrick Washington		7,244,213 1,302,150 10,938,591 6,340,207	12,811,358 3,537,622 8,370,509 9,856,514	828,648 5,700,618 5,127,913	124,600 318,175 2,910	2,410,885 4,898,450 6,032,262	128,200 3,139,500 -	68,100 -

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2009 by County

Petit Peti			Fertilizer/	Tax	Net Value	Personal Property Other Than		Tax	Net Personal Property Other
March S	County								
Manual		•							
Denter	Allen	٠	-	800,204,649	12,079,705,598	14,865,210		-	14,841,305
Beacher							14,060		
Backet 43.060	Blackford							-	
Caroli. 1.100.00 1.100.0			43,300					- 55.750	7,562,470
Clear			313,900		893,395,686			-	
Comment			1,070,200					-	
Description			295,200						
Devices			561,800				-	-	
Destand									
Dealer	Dearborn		4 000 005	87,794,800	2,148,840,617	9,096,670		-	9,096,670
Debarem S00,000 400,745-500 3,201,662,455 12,201,450							16,794	2.050	
Eshant	Delaware			408,745,540	3,201,662,455	12,801,420		3,030	12,801,420
Fyymax							25.384	95.170	
Pype			8,010						
Flexible	Floyd		-	207,128,400	2,813,318,663	4,652,000	-	-	4,652,000
Caleson 223.00			20,990				19,960	-	
Grant								-	
Generic B. 475-55-59 566-122-469 12-559-400 - - 12-559-400 - - 12-559-400 - - 12-559-400 - - 12-559-400 - - 12-559-400 - - 12-559-400 - - 12-559-400 - - - 12-559-400 - - - - - - - - -			223,500			4,628,610 6.560.130			
Hancack			-				,	-	12,658,460
Harmson							-		
Henry			-			6,824,600	42,840		6,775,630
Howard 31 800 334,828,740 2,987,655,981 13,787,850 20,190 319,690 13,441,970 14,419,700 1					-,, -,-		-	-	
Humbergen									
Juny	Huntington			168,538,259	1,183,394,342	5,096,210		-	5,096,210
July 200,400 27,533,210 631,28,643 3,285,600 250 - 3,285,530 2,374,500 2,374			-				24,480	-	
Jennings 64,700 37,735,330 711,065,487 3,127,195 7,480 - 3,119,735 6,198,735	Jay		200,400	27,533,210	631,128,643	3,285,600	250	-	3,285,350
Dehnson			64 700				- 7.460	1,800	
Krocs 376.468 283.515.220 1.056.554.912 11.171.530 - 448.270 10.723.260 10.723.260 10.723.260 10.4000 10.500.000 1.850.001.600 1.850.0001.600 1.850.001.600 1.850.001.600 1.850.001.600 1.850.001.600 1.850.0001.6001.6001.6001.6001.6001.6001.60	-		-				7,100		
Lagrange 104,000 53,990,400 1,858,001,604 6,367,410 4,000 - 6,363,300 1,156,000 - 1,156,000 - 1,154,000 1,154,000 1,154,000 1,154,000 1,155,000 1,				258,315,220	1,056,554,912	11,171,530			10,723,260
Laporte								500	24,164,065 6,363,380
Lawrence 491,100						13,154,040	-	-	13,154,040
Marsinon			491.100			7.306.030	-		7.306.030
Marshall 288,800 204,308.440 2,300,448,424 13,083.360 1,670 - 1,762.340 Marin 34,400 17,641,41 235,568,681 1,763.330 1,590 - 1,762.340 Marin 44,22.800 895,589,544 4,20,400 71,159 - 0 12,097,160 Mortgam 10,900 138,657,600 1,443,217,233 6,283.320 - 0 - 0 12,097,160 Mortgam 10,900 138,657,600 1,443,217,233 6,283.320 - 0 - 0 17,063,000 Newton 63,900 10,599,900 12,458,673,311 17,083,000 - 0 - 0 - 1,063,000 Newton 1,403,360 2,748,657,311 17,083,000 - 0 - 0 - 1,063,000 Newton - 0 9,300,150 237,660,270 2,102,260 - 0 - 0 - 0 - 1,003,000 Newton - 0 9,300,150 237,660,270 2,102,260 - 0 - 0 - 0 - 0,003,000 3,144,520 Newton - 0 25,051,200 685,868,099 3,170,660 - 0 - 0 - 0,003,000 3,144,520 Newton - 0 - 0,003,000 - 0,003,000 3,144,520 Newton - 0 - 0,003,000 - 0,003,000 3,144,500 - 0 - 0,003,000 3,144,500 Newton - 0,003,000 - 0,003,000 - 0,003,000 3,144,500 Newton - 0,003,000 - 0,0			-		3,132,166,595		-	-	
Marin 34,400 17,61,194 235,588,681 1,763,390 1,590 - 1,762,340 Morroro 619,898,680 5,848,804,474 1,207,160 - - 1,202,715 Morroro 138,875,800 1,442,17,289 6,283,320 - - - 6,263,320 Morgan 11,104,3360 1,445,807,311 1,760,300 - - 1,762,340 Morgan 3,300 10,599,900 330,333,670 4,014,300 20 - - 1,762,340 Newton 3,300 10,599,900 330,333,670 4,014,300 20 5,028,205 31,415,150 1,600,400 20 5,028,205 31,415,150 1,600,400 20 5,028,205 31,415,150 1,600,400 2,000 5,028,205 31,415,150 3,400,100 2,028,205 31,415,150 3,000,300 3,144,530 3,145,150 3,000,300 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530 3,144,530			200 000					2,000	
Morrigemary 109,000 138,875 f60 144,217,238 6,281,320 6,283,320 Morgamy 109,000 141,043,380 2,748,587,311 17,083,000 17,083,000 Morgamy 109,000 10,599,000 630,533,670 4,014,300 2.00 17,083,000 Morgamy 11,083,000 10,599,000 630,533,670 4,014,300 2.00	Martin			17,641,194	235,586,961	1,763,930	1,590		1,762,340
Mortgomery 109,000 138,857,800 1.443,217,293 6.283,320 - - 6.283,320 Mortgomery 141,043,360 2,746,587,311 17,063,000 - - 17,063,000 Newton 63,900 10,599,900 630,533,670 4,014,300 200 - 4,014,100 Noble 57,420 126,765,059 1,746,841,135 18,842,20 2,500 5,028,205 31,441,515 Ohio - 83,960,150 237,660,270 2,102,260 - 2,102,260							71,159	-	
Morgan - 141,043,360 2,748,587,311 17,063,000 - - 17,063,000 Newforn 63,900 11,058,000 20 - 17,063,000 Newforn 57,420 126,726,059 1,745,841,135 18,482,220 2,500 5,028,205 13,451,515 Ohio - - 83,958,700 600,736,837 3,822,840 - - 2,102,226 Own - 25,051,200 680,736,837 3,822,840 - - 2,538,300 3,144,520 Own - 25,525,880 611,886,256 3,200,510 - 2,538,300 3,144,520 Park 66,510 25,525,880 611,886,256 3,280,510 - 2,538,000 1,600,000 - 2,538,000 1,600,000 - 2,538,000 1,600,000 - 1,600,000 - 1,600,000 - 1,655,800 - 1,655,800 - 1,600,000 - - 1,655,800 - - - 1,655,800 - </td <td></td> <td></td> <td>109,000</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td>			109,000				-		
Noble \$7,420	Morgan		-			17,063,000	- 200		
Ohio - 9,360,150 237,660,270 2,102,260 - - 2,102,260 Own - 25,051,200 683,686,099 3,170,460 - 25,930 3,141,520 Own - 25,051,200 683,686,099 3,170,460 - 25,930 3,144,520 Perry 66,510 25,520,800 496,886,917 2,361,300 4,500 - - 2,368,100 Pike - 467,043,442 8,233,944,918 16,551,800 - - - 5,020,990 Posey 911,600 28,777,900 1,216,499,350 5,920,990 - - - 5,020,990 Pulmar - 1,251,108,74 1,353,337,271 4,257,600 - - 5,020,990 Pulmar - 1,251,108,74 1,353,337,271 4,257,600 - - - 5,020,990 Pulmar - 1,251,0874 1,353,337,271 4,257,600 - - - - - -								5 028 205	
Owen - 25,051,200 583,886,099 3,170,460 - 25,930 3,144,530 Parke 66,510 25,525,880 618,886,256 3,260,510 - - 3,260,510 Pike - 23,085,800 372,125,009 1,600,080 - - - 2,358,800 Pike - 467,043,442 8,239,344,918 16,551,800 - - 1,600,080 Posey 911,600 28,777,900 1216,499,350 5,920,990 - - 5,202,990 Pulaski 802,200 13,373,800 576,584,088 5,151,630 - - 5,151,630 Pulasm - 12,52,10,874 1,335,337,721 4,257,600 - - 4,257,600 Randolph - 63,301,050 1,050,100,586 4,660,250 - 30,060 4,630,190 Rush 565,570 25,421,030 697,656,715 2,248,840 6,780 - 2,256,800 Scott - 39,742,500	Ohio			9,360,150	237,660,270	2,102,260	_,		2,102,260
Parke									
Pike			66,510						3,260,510
Porter - 467,043,442 8,283,944,918 16,551,800 - - 16,551,800 Posey 911,600 28,777,900 1,216,499,350 5,920,990 - - 5,920,990 Pulaski 802,200 18,373,800 576,864,088 5,151,630 - - 5,151,630 Putnam - 125,210,874 1,335,337,721 4,257,600 - - 4,257,600 Randolph - 63,301,050 1,050,100,586 4,660,250 - 30,060 4,630,190 Rush 565,570 25,421,030 697,6567,15 2,248,840 6,780 - 2,242,060 Scott - 315,950 877,694,132 8,897,076,978 16,082,060 - - - 16,082,060 Scott - 315,950 877,694,132 8,897,076,978 16,082,060 - - - 2,595,890 Schlby 105,200 55,172,500 1,815,708,486 17,107,550 13,04 - - 7,70							4,500	-	
Pulaski 802,200							-		
Putnam							-	-	
Ripley			802,200						
Rush 565,570 25,241,030 697,656,715 2,248,840 6,780 - 2,242,080 St Joseph 315,950 877,694,132 8,697,076,578 16,082,060 - - 16,082,060 Scott - 39,742,500 678,154,818 2,595,890 - - 2,595,890 Shelby 105,200 55,172,500 1,815,708,486 17,107,550 13,040 - 17,094,510 Spencer 564,340 75,516,500 855,524,567 3,949,940 - 462,520 3,487,420 Starke - 2,765,860 890,657,818 2,700,770 - 462,520 2,700,770 Stulivan - 9,588,150 2,871,759,577 - - 730 2,351,580 Switzerland - 9,737,400 421,699,050 2,552,860 - - 730 2,351,580 Switzerland - 9,737,400 421,699,050 2,552,860 - - - 2,552,860 Union 16	Randolph		-	41,449,200	828,674,795	3,909,570	-	-	3,909,570
St Joseph 315,950 877,694,132 8,697,076,978 16,082,060 - - 1,6082,060 Scott - 39,742,500 678,154,818 2,595,890 - - 1,6082,060 Shelby 105,200 55,172,500 1.815,708,486 17,107,550 13,040 - 17,094,510 Spencer 564,340 75,516,500 895,657,618 3,949,940 13,040 - 462,520 3,487,420 Starke - 27,658,600 890,657,618 2,700,770 - 462,520 3,487,420 Sturke - 95,869,150 2,871,759,577 11,195,250 - 700 2,351,550 Sullivan - 28,490,150 52,282,359 2,352,360 - 730 2,351,550 Sullivan - 28,490,150 52,823,359 2,352,360 - 700 2,255,280 Tipon - 567,959,445 6,489,261,889 14,339,050 36,160 - 14,302,890 Union 164,190 </td <td></td> <td></td> <td>- 565 570</td> <td></td> <td></td> <td></td> <td>6 780</td> <td>30,060</td> <td></td>			- 565 570				6 780	30,060	
Shelby 105,200 55,172,500 1,815,708,486 17,107,550 13,040 - 17,094,510 Spencer 564,340 75,516,500 895,6524,667 3,949,940 - 462,520 3,487,420 Starke - 27,658,600 890,667,818 2,700,770 - 46,2520 3,487,420 Stulken - 95,689,150 2,871,759,577 11,195,250 - - - 11,195,250 Sullivan - 2,84,90,150 532,823,359 2,352,310 - 730 2,351,580 Switzerland - 9,737,400 421,690,950 2,252,860 - - - 2,552,860 Tippocanoe - 567,959,455 6489,281,889 14,339,050 36,160 - - 3,649,150 Union 164,190 8,334,800 271,987,925 4,411,885 - - - 4,411,885 Vermillion 126,700 28,819,125 454,782,872 2,901,160 12,410 - 2,888,750	St Joseph			877,694,132	8,697,076,978	16,082,060	-	-	16,082,060
Spencer 564,340 75,516,500 855,524,567 3,949,940 - 462,520 3,487,420 Starke - 27,658,600 890,657,618 2,700,770 2,700,770 Steuben - 95,869,150 2,871,759,577 11,195,250 11,195,250 Sullivan - 28,490,150 532,823,359 2,352,310 730 2,351,580 Switzerland - 97,377,400 421,899,550 2,552,860 2,552,860 Tippecance - 567,959,445 6,469,261,889 14,339,050 36,160 14,302,890 Tipton - 57,905,521 667,706,859 3,664,860 15,710 3,649,150 Union 184,190 8,334,800 271,987,925 4,411,885 4,411,885 Vanderburgh - 949,669,861 6,816,380,831 13,984,260 28,550 13,955,310 Vigo - 126,700 28,819,125 454,782,872 2,901,160 12,410 2,888,750 Walshight 510,090 101,709,900 982,373,496 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
Steuben 95,869,150 2,871,759,577 11,195,250 - - 11,195,250 Sullivan - 28,490,150 532,823,359 2,382,310 - 730 2,351,580 Switzerland - 9,737,400 421,699,050 2,552,860 - - 2,552,860 Tippecanoe - 567,959,445 6,489,261,889 14,339,050 36,160 - 14,302,890 Tipton - 57,905,521 667,706,899 3,664,860 15,710 - 3,649,150 Union 164,190 8,334,800 271,987,925 4,411,885 - - 4,411,885 Vanderburgh - 949,669,861 6,816,380,831 13,984,260 28,950 - 13,955,310 Vigo 126,700 28,819,125 454,782,872 2,901,160 12,410 - 2,888,750 Vigo 150,000 101,709,900 982,373,496 4,284,530 26,470 - 4,258,060 Warren 23,910 3,986,500 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>3,949,940</td><td>13,040</td><td>462,520</td><td></td></t<>						3,949,940	13,040	462,520	
Sullivan - 28,490,150 532,823,359 2,352,310 - 730 2,351,580 Switzerland - 9,737,400 421,699,050 2,552,860 - - 2,552,860 Tippecance - 567,959,445 6,469,261,889 1,339,050 36,160 - 1,302,890 Tipton - 57,090,521 667,706,959 3,664,860 15,710 - 3,649,150 Union 164,190 8,334,800 271,987,925 4,411,885 - - - 4,411,885 Vanderburgh - 949,669,861 6,816,330,831 1,984,260 28,950 - 13,985,310 Vermillion 126,700 28,811,125 454,782,872 2,901,160 12,410 - 2,888,750 Wabash 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,288,060 Warrier 2,331,680 424,75,194 1,385,220 - - 5,688,520 Warink - 164,314,210<			-						
Switzerland - 9,737,400 421,689,050 2,552,860 - - 2,552,860 Tippecanoe - 567,990,521 6.699,261,889 1,339,050 36,660 - 1,330,2890 Tipton - 57,990,521 667,706,959 3,664,860 15,710 - 3,649,150 Union 164,190 8,334,800 271,987,925 4,411,885 - - - 4,411,885 Vanderburgh - 949,669,861 6,816,330,831 13,984,260 28,950 - 13,955,310 Vermillion 126,700 28,819,125 454,782,872 2,901,160 12,410 - 2,888,750 Vigo - 340,412,940 2,932,606,227 2,901,160 12,410 - 4,258,060 Washah 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,258,060 Warrick - 164,314,210 2,240,990,687 5,698,520 - - 5,985,520 Washington <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>730</td><td></td></th<>								730	
Tiplon - 57,090,521 667,706,959 3,648,860 15,710 - 3,649,150 Union 164,190 8,334,800 271,987,925 4,411,885 - - 4,411,885 Vanderburgh - 994,669,861 6,816,380,831 13,984,260 28,950 - 13,955,310 Vermillion 126,700 28,819,125 454,782,872 2,901,160 12,410 - 2,888,750 Vigo - 340,412,940 2,932,606,227 2,901,160 12,410 - 2,888,750 Wabash 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,258,060 Warrick - 164,314,210 2,240,996,687 6,985,220 - - 1,385,220 Washington - 23,494,900 733,710,838 8,001,010 - - 5,698,520 Wayne 1,491,100 28,622,780 2,107,256,601 - - 6,073,220 Wels 38,600 68,671,800 1,0	Switzerland		-	9,737,400	421,699,050	2,552,860	-		2,552,860
Vanderburgh - 949,669,861 6,816,380,831 13,984,260 28,950 - 13,955,310 Vermillion 126,700 28,819,125 454,782,872 2901,160 12,410 - 2,888,750 Vigo - 340,412,940 2,932,606,227 6,985,920 - 900 6,985,020 Wabash 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,285,050 Warren 23,910 3,986,500 424,785,194 1,385,220 - - - 1,498,520 Warrick - 164,314,210 2,240,906,687 5,698,520 - - 5,698,520 Washington - 23,49,900 733,710,838 8,001,010 - - 8,001,200 Wayne 1,491,100 286,623,780 2,107,256,611 6,074,940 1,720 - 6,073,220 Wells 38,600 68,971,800 1,030,710,575 2,556,160 - - - 2,556,160 White						14,339,050 3,664,860			
Vermillion 126,700 28,819,125 454,782,872 2,901,160 12,410 - 2,888,750 Vigo - 340,412,940 2,932,666,227 6,985,920 - 900 6,985,020 Wabash 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,258,660 Warrick - 164,314,210 2,240,996,687 5,698,520 - - 5,698,520 Washington - 23,494,900 733,710,838 8,001,010 - - 8,001,010 Wayne 1,491,100 286,623,780 2,107,256,011 6,074,940 1,720 - 6,073,220 Wells 38,600 68,971,800 1,030,710,575 2,556,160 - - 2,556,160 White 170,000 32,042,610 1,462,969,576 7,356,120 3,470 - 7,352,360 White 21,000 55,746,090 1,205,536,674 7,523,300 - - 7,523,300			164,190			4,411,885	-	-	
Vigo - 340,412,940 2,932,666,227 6,985,920 - 900 6,985,020 Wabash 510,090 101,709,900 982,373,496 4,284,530 26,470 - 4,258,660 Warren 23,910 3,986,500 424,735,194 1,385,220 - - 1,385,220 Warrick - 164,314,210 2,240,906,887 5,698,520 - - 5,698,520 Washington - 23,494,900 733,710,838 8,001,010 - - 8,001,010 Wayne 1,491,100 286,623,780 2,107,256,011 6,074,940 1,720 - 6,073,220 Wells 38,600 68,971,800 1,030,710,575 2,556,160 - - 2,556,160 White 170,000 32,042,610 1,482,995,568 7,356,120 3,470 - 7,523,360 White 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360			126.700					-	
Warren 23,910 3,986,500 424,735,194 1,385,220 - - 1,385,220 Warrick - 164,314,210 2,240,906,687 5,698,520 - - 5,698,520 Washington - 23,494,900 733,710,838 8,001,010 - - 8,001,010 Wayne 1,491,100 286,623,780 2,107,256,011 6,074,940 1,720 - 6,073,220 Wells 38,600 68,971,800 1,030,710,575 2,556,160 - - 2,556,160 White 170,000 32,042,610 1,462,999,568 7,356,120 3,470 - 7,523,360 Whitley 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360			.20,100				.2,410	900	
Warrick - 164,314,210 2,240,906,887 5,689,520 - - 5,688,520 Washington - 23,494,900 733,710,888 8,001,010 - - 8,001,010 Wayne 1,491,100 286,623,780 2,107,256,611 6,074,940 1,720 - 6,073,220 Wels 38,600 68,971,800 1,030,710,575 2,556,160 - - 2,556,160 White 170,000 32,042,610 1,482,995,568 7,356,120 3,470 - 7,352,560 Whitey 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360							26,470	-	
Wayne 1.491,100 286,623,780 2,107,256,011 6,074,940 1,720 - 6,073,220 Wells 38,600 68,971,800 1,030,710,575 2,566,160 - - 2,556,160 White 170,000 32,042,610 1,482,995,586 7,356,120 3,470 - 7,352,360 Whitey 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360	Warrick		23,910	164,314,210	2,240,906,687	5,698,520	-		5,698,520
Weils 38,600 68,971,800 1,030,710,575 2,566,160 - - 2,556,160 White 170,000 32,042,610 1,462,995,586 7,356,120 3,470 - 7,352,650 Whitey 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360	-		-				-	-	
White 170,000 32,042,610 1,462,969,568 7,356,120 3,470 - 7,352,650 Whitley 21,000 55,748,090 1,205,536,874 7,523,360 - - 7,523,360							1,720		
			170,000	32,042,610	1,462,969,568	7,356,120	3,470		7,352,650
	Totals	\$					\$ 909,985	\$ 7.025.895	

State of Indiana

Property Valuations and Deductions for Property Taxes Payable 2009 by County

County	Net Land And Improvements And Non Business Personal Property	State & Local Assessment Of Railroads & Utilities	Personal & E	Total Value Of Railroads, Utilities Business Personal	Veterans' Deductions	Coal or Oil Shale System Deductions
Adams	\$ 1,103,377,662 \$	32,721,510 \$	Property 169,949,020 \$	202,670,530		\$ -
Allen	12,094,546,903	472,815,400	1,539,035,569	2,011,850,969	3,680	-
Bartholomew Benton	3,374,583,041 528,878,182	76,829,180 25,138,450	722,496,160 37,379,410	799,325,340 62,517,860	3,740	
Blackford	317,126,947	16,127,640	65,691,720	81,819,360	-	-
Boone Brown	3,632,651,472 1,203,634,124	56,834,830 16,156,760	175,460,373 12,697,210	232,295,203 28,853,970	13,290	- :
Carroll	897,553,306	28,083,940	84,680,360	112,764,300	-	-
Cass Clark	1,050,684,706 4,185,269,126	53,110,890 142,421,290	179,635,580 376,176,410	232,746,470	5.500	-
Clay	699,433,748	34,810,350	65,907,390	518,597,700 100,717,740	5,500	
Clinton	1,111,506,219	33,509,850	243,486,236	276,996,086	-	-
Crawford Daviess	239,266,526 946,722,234	27,140,680 35,263,630	21,234,780 172,697,040	48,375,460 207,960,670	4,980	
Dearborn Decatur	2,157,937,287 1,039,102,087	426,797,550 39,135,100	92,512,550 190,705,410	519,310,100 229,840,510	-	
Dekalb	1,672,667,172	55,853,420	544,993,250	600,846,670		
Delaware	3,214,463,875	140,565,190	351,499,023	492,064,213	-	-
Dubois Elkhart	1,762,974,016 7,928,464,972	58,014,060 217,113,750	269,474,800 963,422,000	327,488,860 1,180,535,750	-	
Fayette	615,021,208	28,288,920	66,123,060	94,411,980	-	-
Floyd Fountain	2,817,970,663 603,966,497	114,131,610 19,840,360	231,314,140 78,752,320	345,445,750 98,592,680	-	
Franklin	867,776,385	27,396,530	42,979,430	70,375,960	-	-
Fulton Gibson	828,689,214 1,327,229,557	35,270,490 279,512,610	93,150,297 554,148,400	128,420,787 833,661,010	22,340	-
Grant	1,836,526,455	70,129,600	403,585,290	473,714,890	22,340	
Greene	698,780,906	58,108,680	49,750,460	107,859,140	-	-
Hamilton Hancock	18,556,614,559 2,677,829,668	420,266,268 81,624,030	920,644,410 256,198,730	1,340,910,678 337,822,760	-	
Harrison Hendricks	1,467,772,275 6,860,040,634	48,023,820 167,935,910	133,660,880 481,099,243	181,684,700 649,035,153	12,854	-
Henry	1,312,636,125	87,281,640	145,711,030	232,992,670	5,670	
Howard	2,981,097,931	105,324,390	1,333,908,030	1,439,232,420	-	-
Huntington Jackson	1,188,490,552 1,484,892,701	46,405,750 66,305,530	165,332,690 339,655,523	211,738,440 405,961,053	-	
Jasper	1,900,668,516	402,996,740	162,250,740	565,247,480	-	-
Jay Jefferson	634,413,993 946,896,947	32,571,530 131,610,610	155,090,540 145,729,600	187,662,070 277,340,210	-	
Jennings	714,185,222	29,512,330	112,088,698	141,601,028	-	-
Johnson Knox	5,476,429,758 1,067,278,172	150,594,940 141,580,150	392,516,730 180,906,980	543,111,670 322,487,130	-	-
Kosciusko	5,023,141,396	106,061,770	526,652,865	632,714,635	4,770	-
Lagrange Lake	1,864,364,984	43,086,690	129,576,320	172,663,010	-	-
Laporte	19,162,797,733 4,876,386,268	855,342,930 234,957,320	2,410,044,660 433,309,894	3,265,387,590 668,267,214	-	
Lawrence Madison	1,042,335,720 3,146,796,315	91,021,330 103,643,290	161,040,600 398,160,790	252,061,930 501,804,080	-	
Marion	35,799,010,066	934,463,150	5,840,537,594	6,775,000,744	24,960	21,069,977
Marshall Martin	2,313,520,114 237,349,301	61,835,720 16.887,450	235,311,450 45.843.100	297,147,170 62,730,550	-	-
Miami	900,438,865	28,760,940	87,563,900	116,324,840	6,270	-
Monroe	5,860,701,634	120,489,030	453,932,900	574,421,930	-	-
Montgomery Morgan	1,449,480,613 2,765,650,311	42,230,980 85,804,280	482,501,730 171,595,540	524,732,710 257,399,820	-	
Newton	634,547,770	28,056,840	65,049,740	93,106,580	-	-
Noble Ohio	1,759,292,650 239,762,530	54,989,690 7,463,980	308,524,260 15,740,970	363,513,950 23,204,950	1,800	
Orange Owen	604,251,457 586,830,629	29,087,910 23,483,550	77,254,450 33,586,500	106,342,360 57,070,050	-	-
Parke	622,146,766	25,889,550	30,242,934	56,132,484		
Perry	499,043,717	16,817,040	122,446,610	139,263,650	30,170	-
Pike Porter	373,725,089 8,310,496,718	201,605,300 356,239,600	46,026,170 968,843,090	247,631,470 1,325,082,690	-	
Posey	1,222,420,340	103,935,020	542,609,470	646,544,490	-	-
Pulaski Putnam	581,735,718 1,339,595,321	20,284,250 58,325,230	65,184,990 189,793,190	85,469,240 248,118,420	-	
Randolph	832,584,365	44,511,610	87,962,320	132,473,930	-	-
Ripley Rush	1,054,730,776 699,898,775	42,390,940 25.152.450	109,737,055 89,483,000	152,127,995 114,635,450	-	-
St Joseph	8,713,159,038	284,924,240	1,170,011,020	1,454,935,260	-	-
Scott	680,750,708	23,654,520	99,486,950	123,141,470	-	-
Shelby Spencer	1,832,802,996 859,011,987	71,619,960 232,824,860	355,437,190 197,453,940	427,057,150 430,278,800	24,960	
Starke Steuben	893,358,588 2,882,954,827	28,807,960 50,594,240	50,183,150 192,458,040	78,991,110 243,052,280	-	-
Sullivan	535,174,939	179,928,330	66,254,850	246,183,180	-	
Switzerland Tippecanoe	424,251,910 6,483,564,779	19,578,230 156,214,140	23,543,890 1,338,263,870	43,122,120 1,494,478,010	-	-
Tipton	671,356,109	25,771,700	70,203,030	95,974,730	37,152	
Union	276,399,810	11,864,230 189.050,290	27,429,640	39,293,870	-	-
Vanderburgh Vermillion	6,830,336,141 457,671,622	195,073,140	1,056,447,550 160,662,224	1,245,497,840 355,735,364	- :	-
Vigo	2,939,591,247	328,446,360	717,437,680	1,045,884,040	-	-
Wabash Warren	986,631,556 426,120,414	45,220,240 9,742,590	129,110,320 32,595,510	174,330,560 42,338,100	:	-
Warrick Washington	2,246,605,207 741,711,848	162,461,790 41,242,450	510,093,298 76,089,420	672,555,088 117,331,870	-	-
Wayne	2,113,329,231	76,998,050	364,735,700	441,733,750		-
Wells White	1,033,266,735 1,470,322,218	70,393,630 53,935,000	148,481,190 127,835,380	218,874,820 181,770,380	7.170	-
Whitley	1,213,060,234	43,290,200	265,260,810	308,551,010	7,170	
Totals	\$ 254,540,519,628 \$	10,597,609,898 \$	34,031,762,256 \$	44,629,372,154	\$ 209,306	\$ 21,069,977

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2009 by County

			Enterprise Zone	1		
	Urban Dev Econ Revital	Investment Deduction (Outside Enterprise			Net Value Of Railroads, Utilities And Business	Total Net Value of
County	Deduction	Zone)	Enterprise Zone)	Property	Personal Property	Taxable Property
Adams	\$ 20,887,100	\$ 10,300,150	\$ -	\$ 2,608,630	\$ 168,874,650	\$ 1,272,252,312
Allen Bartholomew	165,883,814 137,890,770	58,875,490 14,519,620	13,733,005	111,774,860	1,661,580,120	13,756,127,023
Bartnolomew	137,890,770	14,519,620 3,698,820		5,500,400 266,300	641,414,550 45,857,080	4,015,997,591 574,735,262
Blackford	7.596.857	2,822,006	-	1,841,410	69,559,087	386,686,034
Boone	6,438,180	-	12,396,519	5,585,350	207,861,864	3,840,513,336
Brown Carroll	21,521,320	168,635 4,063,301		880,720 17,300	27,804,615 87,162,379	1,231,438,739 984,715,685
Cass	47,188,170	6,661,610	_	2,033,380	176,863,310	1,227,548,016
Clark	21,723,000	16,024,870		2,584,960	478,259,370	4,663,528,496
Clay	4,857,660	5,141,930	-	3,465,030	87,253,120	786,686,868
Clinton	51,792,142		-	7,745,473	217,458,471	1,328,964,690
Crawford Daviess	37,314,100	2,308,260 13,355,680		73,630 763,880	45,993,570 156,522,030	285,260,096 1,103,244,264
Dearborn	230,172,270	10,055,380	-	1,851,020	277,231,430	2,435,168,717
Decatur	28,796,280	6,413,430	3,790,486	1,471,600	189,368,714	1,228,470,801
Dekalb Delaware	47,736,290 3,265,620	12,009,000 13,138,535		5,372,020 34,580,060	535,729,360 441,079,998	2,208,396,532 3,655,543,873
Dubois	146,790	22,799,790		22,938,390	281,603,890	2,044,577,906
Elkhart	26,862,630	35,319,930	-	78,369,450	1,039,983,740	8,968,448,712
Fayette	2,382,430	5,178,160	292,655	9,325,250	77,233,485	692,254,693
Floyd Fountain	13,339,210 4,231,600	6,017,710 5,767,140	1,866,560	4,576,400 225,920	319,645,870 88,368,020	3,137,616,533 692,334,517
Franklin	111,680	4,840,847	-	731,160	64,692,273	932,468,658
Fulton	1,837,720	5,938,425	-	943,240	119,701,402	948,390,616
Gibson Grant	252,739,030 91,220,401	10,914,410 8,422,080	462,270	5,415,870 35,841,180	564,569,360 337,768,959	1,891,798,917 2,174,295,414
Greene	732,970	0,422,000	2,666,557	35,641,160 44,130	104,415,483	803,196,389
Hamilton	6,012,160	89,029,331		83,141,490	1,162,727,697	19,719,342,256
Hancock	38,518,170	12,384,318	-	3,382,600	283,537,672	2,961,367,340
Harrison Hendricks	10,595,370 31,564,080	9,153,870 18,190,120		2,256,880 6,995,700	159,665,726 592,285,253	1,627,438,001 7,452,325,887
Henry	17,941,440	7,386,600		10,852,847	196,806,113	1,509,442,238
Howard	471,394,680	9,375,800	459,480	41,471,890	916,530,570	3,897,628,501
Huntington	18,389,230	9,620,430 9,863,640	-	14,604,960	169,123,820	1,357,614,372
Jackson	70,077,000	.,	-	11,254,260	314,766,153	1,799,658,854
Jasper Jay	31,532,650 19,857,630	11,233,670 2,744,960		1,415,360 8,250	521,065,800 165,051,230	2,421,734,316 799,465,223
Jefferson	24,391,450	10,089,670	-	16,358,040	226,501,050	1,173,397,997
Jennings	21,394,771	4,584,361	-	3,806,230	111,815,666	826,000,888
Johnson Knox	41,321,450 62,671,670	15,901,821 5,390,530	4,182,590	12,952,680 3,578,370	472,935,719 246,663,970	5,949,365,477 1,313,942,142
Kosciusko	36,199,460	28,416,050	4,102,330	11,480,690	556,613,665	5,579,755,061
Lagrange	2,382,160	4,944,030	-	3,331,410	162,005,410	2,026,370,394
Lake	150,902,770	41,325,325	19,306,597	1,082,600	3,052,770,298	22,215,568,031
Laporte Lawrence	53,208,120 53,385,960	19,950,065 7,489,330	9,376,033 1,226,339	22,595,420	563,137,576 189,960,301	5,439,523,844 1,232,296,021
Madison	23,824,260	15,515,270	-	67,319,492	395,145,058	3,541,941,373
Marion	402,264,466	125,165,898	2,418,720	707,397,154	5,516,659,569	41,315,669,635
Marshall Martin	29,027,490	11,427,830 3,369,837	-	17,611,110 603,300	239,080,740 58,757,413	2,552,600,854 296,106,714
Miami	2,071,440	6,050,379	2,209,160	-	105,987,591	1,006,426,456
Monroe	51,602,790	20,244,750	1,351,162	17,684,880	483,538,348	6,344,239,982
Montgomery	97,987,850	9,361,665	-	9,876,390	407,506,805	1,856,987,418
Morgan Newton	32,409,400 3,130,650	7,854,720 9,452,870		6,382,410 102,690	210,753,290 80,420,370	2,976,403,601 714,968,140
Noble	46,352,570	11,098,950		1,482,655	304,577,975	2,063,870,625
Ohio	359,050	2,401,291	-	197,670	20,246,939	260,009,469
Orange Owen	-	3,073,270 4,710,530	-	1,479,500 187,190	101,789,590 52,172,330	706,041,047 639,002,959
	400 407		-	107,190		
Parke Perry	432,427 27,038,970	889,150 2,901,100		2,043,170	54,810,907 107,250,240	676,957,673 606,293,957
Pike		7,168,810	-	676,440	239,786,220	613,511,309
Porter	157,621,220	14,441,430	-	17,866,490	1,135,153,550	9,445,650,268
Posey Pulaski	4,463,070 3,122,430	9,332,502 5,505,840		350,120 1,039,460	632,398,798 75,801,510	1,854,819,138 657,537,228
Putnam	15,779,190	1,476,070		12,925,750	217,937,410	1,557,532,731
Randolph	10,123,240	7,366,540	-	3,422,140	111,562,010	944,146,375
Ripley	6,179,907	8,985,920	-	541,600	136,420,568	1,191,151,344
Rush St Joseph	16,181,320 61,404,820	6,544,867 10,418,200		1,310,140 209,085,173	90,599,123 1,174,027,067	790,497,898 9,887,186,105
Scott	18,782,220	5,435,053	-	756,320	98,167,877	778,918,585
Shelby	38,791,500	10,495,690	-		377,745,000	2,210,547,996
Spencer Starke	110,824,620 3,166,830	10,866,800 2,134,325		4,416,680 480,290	304,170,700 73,209,665	1,163,182,687 966,568,253
Steuben	13,080,360	7,453,010	-	19,417,680	203,101,230	3,086,056,057
Sullivan	-	9,268,888		191,040	236,723,252	771,898,191
Switzerland	1,236,660	-	-	115,530	41,769,930	466,021,840
Tippecanoe Tipton	297,634,280 1,693,310	3,419,080	25,690,689	61,437,270 4,727,904	1,109,715,771 86,097,284	7,593,280,550 757,453,393
Union	2,363,108	920,047	-	223,010	35,787,705	312,187,515
Vanderburgh	68,017,880	28,416,990	10,050,170	144,575,320	994,437,480	7,824,773,621
Vermillion	39,020,493 220,149,636	8,098,900 15,207,420	-	1,893,560 31,386,480	306,722,411	764,394,033 3,718,731,751
Vigo Wabash	3,994,330	10,491,710		31,300,400	779,140,504 159,844,520	1,146,476,076
Warren	4,231,280	3,443,720		836,400	33,826,700	459,947,114
Warrick	5,220,190	12,928,840	-	4,027,500	650,378,558	2,896,983,765
Washington	19,431,270	5,160,080	104,900	145,220	92,490,400	834,202,248
Wayne Wells	37,421,511 45,442,901	10,462,753 7,015,170	2,562,990	40,691,030 2,600,310	350,595,466 163,816,439	2,463,924,697 1,197,083,174
White	8,718,910	8,487,085	-	923,110	163,634,105	1,633,956,323
Whitley	 87,920,350	6,506,450		5,095,570	209,028,640	1,422,088,874
Totals	\$ 4,419,618,374	\$ 1,072,798,830	\$ 114,146,882	\$ 2,000,921,838	\$ 37,000,606,947	\$ 291,541,126,575

Section Sect	County		County General Fund	Property Reassessment Fund	County Debt Sevice Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Aber		•						
Beachest 17.796	Allen Bartholomew	\$	49,733,690 10,479,859	472,031 154,699	3,579,567	1,691,444 1,491,456	2,504,386 979,760	2,740,401
December 1,000,0747 17,000 17,7					-			
Barbon 2.5464677					315,271			
Caroll 2,693.77 177.20					367,158			
Cach	Carroll			127,590				
December 1,245,000 1,94,000						279,813		
Center					549,120	196.814		
Designate								
Descend	Crawford		1,874,675	200,666		-	104,238	57,641
Decomit								
Delate								
Dename								
Eshant 1,900.070 200.072 - 851.465 2,900.000 1,171.850 Payer 3,362.276 9,352.27 410,300 200.000 1,171.850 Payer 4,487.070 200.000 1,271.850 Payer 4,487.070 200.000 1,271.850 Payer 5,271.850								-
Flyshes					•			
Pipel								
Finalmin 1,465-50					416,360			1/2,/52
Batton B								125,257
Debots 1,726,656 1,766,7	Franklin		1,439,526	94,227	389,036	455,275	126,880	151,136
Grant 9.047-229 446.800 1.445.54 679.315 277.802 939.804					187,023			261,073
Gesslee 3.204-532 166.212 - 283.042 1-7.151 155.558 1 155.5782 1 156.202 1 157.022 1 155.5782 1 156.202 1 157.022 1 155.5782 1 156.012 1 157.022 1					1,443.544			387.904
Hancock 6,050,004 (26,777 28) 52,029 (94,513) 20,029 (94,517) 19,020 (77,809)								
Hammon								
Hendricks					2,813,228			
Henry					2,652,491			
Howard 10,648,745 448,666 1,326,879 899,448 13,704 191,205 1,104,107 111,468 199,115 221,206 13,206 13,206 13,206 13,206 13,206 13,206 13,206 13,206 13,206 14,207 14,								
Jackson 4,465,973 18,004 780,615 38,102 248,81 320,501 Jackson 4,474,415 175,806 - 84,775 148,517 590,202 Jay 2,2676,000 19,776 4 47,480 168,519 590,202 Jay 2,2676,000 19,776 4 47,480 168,519 590,202 Jay 2,2676,000 19,776 4 47,480 168,500 1713,860 1713,860 1713,860 1713,860 1713,860 1713,860 1713,860 1713,860 1713,860 18,000,200								
June					700.045			220 504
July 2,676,080 93,785 - 457,489 168,508 173,846 174,847 174,7478 173,748 120,000 188,307 188,3					709,015			
Jufferson 4,461,824 117,476 - 725,188 300,800 169,307 Jufferson 2,006,329 76,500 675,574 340,054 201,010 - Jufferson 9,316,161 203,999 14,673,868 842,551 556,064 1,085,700 1,000,000 1,000,000 1,000,000 1,000,000								
Debts	Jefferson						320,800	
Knock 6,280,751 265,577 - \$352,596 - 2.2 15,6577	Jennings		2,906,329	78,590	675,574	340,054	201,010	-
Konculsido					1,673,868		556,084	1,089,700
Lagrange 3,471,278 124,728 338,644 255,213 268,645 353,076 Lalae 8,899,286 1517,145 7,200,880 1,303,072 1,724,866 1271,803,124,124,124,124,124,124,124,124,124,124							612 323	135.470
Laponte 22,462,647 391,965 1,736,847 1,443,955 1,520,220 798,243 1,244,646 156,063 830,022 675,115 183,807 177,414 1,244,644 15,291,423 263,865 6 830,022 675,115 183,807 177,414 1,445,645 15,291,423 263,865 6 830,022 675,115 183,807 177,414 1,445,645 177,402 272,826 6 6 83,967 275,244 439,602 143,447 8,502 143,447 8,502 143,447 144,565,369 143,447 147,565,369 144,569 143,447 144,565,369 144,569					339,644			
Laponch	Lake		88,999,286	1,517,145	7,920,680	1,930,912	1,724,866	1,871,803
Madsion 15,391 (42) 22,365 - 892,864 822,952 Marshall 5,107,492 272,826 - 643,967 275,284 439,892 Marini 1,248,399 74,130 - 643,967 275,284 439,892 Marni 4,365,359 183,571 - 200,291 122,289 - Morrigonery 4,273,621 248,403 133,381 634,606 230,271 368,072 Morgan 5,000,418 274,114 332,381 634,606 230,271 368,072 Newbran 3,368,352 403,402 562,514 220,887 444,137 127,065 Newbran 3,368,352 403,422 562,514 220,887 444,137 127,066 Newbran 1,500,228 403,422 562,514 221,227 283,044 503,50 Chang 1,500,228 85,393 - 303,613 69,538 131,204 Parke 2,043,373 440,234 - 220,751 65,756 <td></td> <td></td> <td>22,462,647</td> <td>391,495</td> <td>1,738,847</td> <td>1,443,955</td> <td>1,520,220</td> <td>798,243</td>			22,462,647	391,495	1,738,847	1,443,955	1,520,220	798,243
Marshall					830,022			117,914
Marshall 5,107,492 272,828 - 643,967 275,294 439,862 Marini 1,248,399 74,150 - 91,555 14,347 66,705 Mamini 4,365,599 183,571 - 280,291 122,299 - Montpornery 4,273,621 284,003 130,2861 634,606 230,271 388,072 Mortgam 5,000,418 274,114 - 28,8541 435,667 516,489 Newton 3,569,326 95,399 - 190,877 144,197 127,068 Noble 5,572,582 140,142 562,514 - 283,013 96,589 Ohio 583,766 44,460 - 116,221 99,581 38,740 Ower 1,506,276 85,939 - 310,225 82,321 89,533 131,204 Ower 1,506,276 65,761 143,495 143,495 143,495 143,495 Parke 2,043,793 140,234 - 2,207,11					E 60E 704	032,004	023,332	4 700 027
Mainrie 4,365,359 18,571 280,291 1,29,289 . Mortroe 13,474,377 289,200 1,900,460 1,227,136 360,025 1,965,382 Mortgam 4,273,621 248,403 132,381 634,606 230,271 388,072 Mortgam 5,000,418 274,114 1 283,614 435,667 516,489 Newton 3,589,926 95,369 - 199,877 144,197 127,068 Noble 5,572,582 140,142 560,514 - 253,034 560,557 Ohio 583,706 44,460 - 116,221 99,581 38,740 Orange 1,566,226 68,939 - 306,225 82,221 98,813 Parke 2,043,793 140,234 - 220,751 65,756 134,195 Perke 4,070,921 353,540 - 263,762 100,080 107,423 Posey 6,781,029 132,708 - 925,586 265,417 363,10					5,005,794	643,967	275,284	
Morror						91,555	41,347	56,705
Morganer 4,273,621 248,403 132,361 634,606 230,271 368,072 516,489 Newton 3,569,926 36,369 - 199,877 144,197 127,064 Newton 3,569,926 36,369 - 199,877 144,197 127,064 Newton 5,572,582 140,142 562,514 - 253,034 560,577 Noto 583,706 44,460 - 16,221 99,581 38,740 Newton 1,506,226 85,339 - 333,613 69,538 131,240 Newton 1,506,277 106,571 - 308,225 82,321 98,193 Newton 1,506,273 140,234 - 220,751 66,576 134,155 Newton 1,506,279 363,586 346,7366 443,397 100,600 109,233 Newton 2,749,497 353,586 3,467,366 443,397 1,010,946 1,676,042 Newton 2,749,497 353,586 3,467,366 443,397 1,010,946 1,676,042 Newton 2,494,367 12,218 12,218 1,223,226 131,155 194,669 127,727 Numan 2,494,367 12,218 1,224 528,896 311,115 194,669 122,255 Numan 2,494,367 12,218 1,224 528,896 311,115 194,669 122,255 Numan 2,494,367 18,218 1,224 528,896 311,115 194,669 142,225 Numan 2,494,367 18,218 1,224 528,896 311,115 194,669 142,225 Numan 2,494,367 18,218 1,224 528,896 311,115 194,669 142,225 Numan 2,494,367 192,24 528,896 311,115 194,669 142,225 Numan 2,494,367 192,244 528,896 311,115 194,669 142,225 Numan 2,494,367 192,244 528,896 311,115 194,669 142,225 Numan 2,494,367 192,245 Numan 2,494,367 192,245 Numan 2,494,367 Numan					•			-
Morgian 5,000,418 274,114 - 288,541 435,687 516,489 Newton 3,589,926 96,589 - 199,977 144,197 127,064 Noble 5,572,582 101,042 562,514 - 230,034 560,567 Oringe 1,506,226 85,339 - 393,613 68,538 131,204 Owen 1,606,217 106,571 - 300,225 82,321 98,813 140,234 - 220,751 65,756 124,195 Parke 2,043,733 140,234 - 220,751 65,756 144,195 Parke 4,070,921 333,040 - 283,762 100,080 109,233 Parke 4,070,921 32,708 - 921,586 265,417 363,105 Pulsaki 3,089,409 102,659 104,654 158,330 159,899 127,777 Pulsaki 3,089,409 102,659 104,654 158,330 159,899 127,777 Pulsaki 3,398,405 102,265 102,24 528,886 311,115 134,668 182,225 Randolph 3,358,279 107,007 457,484 70,400 204,159 130,239 102,655 103,653 156,859 45,466 143,219 130,563 159,899 157,777 103,500 104,664 130,633 156,859 45,466 143,219 130,565 105,656 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,653 166,550 130,655								
Noble				274,114	132,301	288,541		
Ohio 583,706 44,460 - 116,221 99,881 38,740 Own 1,506,226 85,339 - 393,613 69,538 131,204 Own 1,506,226 85,393 - 308,225 82,321 98,813 Parke 2,043,733 140,224 - 220,751 65,756 134,955 Parky 2,284,608 76,188 116,341 269,746 104,501 171,423 Pike 4,070,821 35,340 - 283,762 100,080 102,331 Poter 27,499,497 363,586 3,467,366 443,397 1,010,346 1,676,042 Posey 6,781,029 132,708 - 921,586 265,417 363,105 Pulsasi 3,069,409 102,026 69,119 - 963,216 130,683 156,699 Ripley 1,921,028 69,119 - 476,682 199,015 221,657 Riush 3,339,515 68,200 400,883 156,859	Newton		3,589,926	96,369	•	199,877	144,197	127,064
Orange 1.506.226 88,939 - 393.613 69,538 131.204 Owen 1.606.217 106,571 - 393.613 69,538 131.204 Owen 1.606.217 106,571 - 393.613 69,538 131.204 Park 2.043,793 140,234 - 220,751 65,756 134.195 Perry 2.284,608 76,188 116,341 269,746 104,601 171,423 Pike 4,707,921 353,940 3,67,366 433.97 1,010,946 102,604 Porter 27,499,497 365,586 3,467,366 433.97 1,010,946 102,604 Pulsaki 3,068,409 102,050 104,684 159,330 159,889 127,727 Pulmam 2,494,367 182,181 6 8.63 311,115 194,669 182,225 Randolph 3,585,375 68,110 8.9 4,716,602 194,668 182,225 Rub 1,210,28 6,111 9,724 <					562,514	-		
Owen 1,606,217 106,571 - 308,225 82,321 98,913 Perky 2,043,733 140,224 - 220,751 66,756 134,195 Pricy 2,284,608 76,188 116,341 289,746 104,501 171,223 Poter 227,409,497 383,586 3,467,366 443,397 1010,946 1,676,042 Posey 6,781,029 132,708 - 921,586 265,417 363,105 Pulaski 3,009,409 102,050 104,684 159,330 159,999 127,727 Pulam 2,494,367 182,181 - 853,216 130,553 - Randolph 3,558,270 110,224 528,896 311,115 194,669 182,225 Ripley 1,921,028 69,119 - 476,882 199,015 221,657 Rush 3,339,515 68,20 40,863 156,859 45,466 143,219 St. Ost 2,537,199 107,007 63,144 70,00								
Perry 2,284,608 76,188 116,341 269,746 104,501 171,425 Poter 27,499,497 363,896 3,467,366 443,397 1,010,946 1,676,042 Posey 6,781,029 132,708 - 921,586 265,417 363,105 Pulaski 3,068,409 102,050 10,684 159,330 159,989 127,727 Pulam 2,494,367 182,181 - 853,216 130,563 - Randolph 3,558,270 110,224 528,986 311,115 194,669 182,225 Ripley 1,321,028 69,119 - 476,682 199,015 221,657 Rush 3,339,515 68,200 40,083 156,852 199,015 221,657 Rush 3,585,376 868,337 4,711,262 706,031 308,381 1,655,520 Scott 2,537,199 107,007 631,484 70,400 204,159 132,359 Shelby 4,861,777 110,079 73,167 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Pike 4,070,921 353,940 - 283,762 100,080 109,233 Porter 27,499,497 363,586 3,467,366 443,937 1,010,946 1,676,042 Pulsaki 3,069,409 102,050 104,684 159,330 159,898 127,727 Pulsaki 3,069,409 102,050 104,684 159,330 159,898 127,727 Randolph 3,558,270 110,224 528,896 311,115 194,669 82,225 Ripley 1,921,028 69,119 - 476,682 199,015 221,657 Rush 3,339,515 68,200 400,863 156,859 45,466 143,219 Schilds 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 39,245 338,432 Spencer 4,719,270 13,177 - 510,365 176,172 203,333 Slutwa 1,29,283,522 245,163 -	Parke		2,043,793	140,234		220,751	65,756	134,195
Porter 27,499,497 363,586 3,467,366 443,397 1,010,946 1,676,042 Posey 6,781,029 132,708 - 921,586 265,417 363,105 Pulsaki 3,069,409 102,050 104,884 159,330 159,989 127,727 Putnam 2,494,367 182,181 - 853,216 130,563 - Randolph 3,558,270 110,224 528,986 311,115 194,669 182,225 Ripley 1,921,028 69,119 - 476,682 199,015 221,857 Rush 3,339,515 68,200 400,863 156,859 45,466 143,279 St Joseph 36,853,376 868,337 4,171,262 706,031 308,381 1,685,520 Scott 2,537,199 107,007 631,484 70,400 204,159 130,229 Shelby 4,861,777 110,079 733,167 486,008 392,545 338,544 Spancer 4,719,270 113,177 -					116,341		104,501	
Posey 6,781,029 132,708 - 921,586 265,417 363,105 Pulsaki 3,069,409 102,050 104,684 159,330 159,989 127,727 Randolph 3,558,270 110,224 528,896 311,115 194,669 182,225 Randolph 3,558,270 110,224 528,896 311,115 194,669 182,225 Rush 3,339,515 68,200 400,863 156,859 45,466 143,219 SLoseph 35,683,376 8863,37 4,171,262 706,031 308,381 1,565,520 Scott 2,537,199 107,007 531,484 70,400 294,159 190,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 207 151,722 203,932 Slarke 2,928,552 245,163 - 81,414 184,153 300,782 366,720 Sullivan 4,716,808					3.467.366			
Pulaski 3,069,409 102,050 104,684 159,330 159,898 127,727 Pulmam 2,494,367 182,181 - 853,216 130,563 - Randolph 3,558,270 110,224 528,896 311,115 194,669 182,225 Ripley 1,921,028 69,119 - 476,682 199,015 221,657 Rush 3,339,515 68,200 400,863 156,859 45,466 143,219 St. Joseph 35,853,376 868,337 4,171,262 706,031 308,381 1,855,520 Scott 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 176,172 203,932 Starke 2,928,552 245,163 - 314,912 26,77 - 2,355,393 Steuben 4,158,778 190,291 1								
Randolph 3,558,270 110,224 528,896 311,115 194,699 182,225 Ripley 1,921,028 69,119 - 476,682 199,015 221,657 Rush 3,339,515 68,200 400,863 156,859 45,466 143,219 St. Joseph 35,853,376 868,337 4,171,262 706,031 308,381 1,655,520 Scott 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 176,172 203,932 Stutke 2,928,552 245,163 60,333 115,878 125,599 Stullvan 4,716,808 187,266 - 314,912 26,677 - Switzerland 1,239,756 36,792 - 219,356 216,551 73,119 Tippecane 1,924,046 30,845 1,019,570 2,382,341	Pulaski		3,069,409	102,050	104,684	159,330	159,989	
Ripley 1,921,028 69,119 476,682 199,015 221,657 Rush 3,339,515 68,200 400,863 156,859 45,466 143,219 Studesph 35,853,376 868,337 4,171,262 706,031 308,381 1,655,520 Scott 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 176,172 20,932 Starke 2,928,552 245,163 - 60,333 115,878 123,539 Studien 4,158,778 190,291 1,264,514 194,153 300,782 386,720 Sullivan 4,716,808 187,266 - 314,912 62,677 - Switzerland 1,239,756 36,792 1,936 216,514 1,73,119 Tipton 2,387,346 83,019 - 2,353,241 - 1					520 one			100 005
Rush 3,339,515 68,200 400,663 156,859 45,466 143,219 St. Joseph 38,683,376 868,337 4,171,622 706,031 308,381 1,655,529 Scott 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,543 59,encer 4,719,270 113,177 - 510,365 176,172 203,932 Starke 2,928,552 245,163 - 60,333 115,878 122,539 Starke 2,928,552 245,163 - 60,333 115,878 122,539 Stuben 4,158,778 190,291 1,264,514 184,153 300,782 386,720 Sullivan 4,716,808 187,266 - 314,912 62,677 - 314,912 62,677 - 510,365 176,172 203,932 Starke 1,239,786 36,792 - 219,356 216,561 73,119 Switzerland 1,239,786 36,792 - 219,356 216,561 73,119 Tipoton 2,387,346 83,019 - 2,382,341 - 1,322,415 Tipton 2,387,346 83,019 - 389,664 30,665 131,633 Union 1,057,089 60,476 - 107,375 202,100 59,241 Union 1,057,089 60,476 - 107,375 202,100 59,241 Union 4,929,845 160,928 - 2642,053 2,086,995 2,684,781 1,324,587 Vermillion 4,929,845 160,928 - 2642,053 2,086,995 2,684,781 1,324,587 Vermillion 4,929,845 160,928 - 2642,053 2,086,995 2,684,781 1,324,587 Vermillion 2,322,810 2,888,816 - 280,302 197,949 175,039 Warren 2,322,810 2,688,3 - 238,308 86,950 153,198 Warren 2,322,810 2,688,3 - 238,308 86,950 153,198 Warren 2,322,810 364,192 995,838 247,537 401,180 603,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Washington 2,281,092 110,441 183,794 288,466 243,136 140,93					320,030			
St. Joseph 35, 855, 376 886, 337 4,171,262 706,031 306,381 1,655,520 Scott 2,537,199 107,007 631,484 70,400 204,159 130,239 Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 176,172 203,932 Starke 2,928,552 245,163 - 60,333 115,878 123,539 Stauben 4,158,778 190,291 1,264,514 184,153 300,782 386,720 Sullivan 4,716,808 187,266 - 314,912 62,677 - 346,008 187,266 36,720 112,264,514 184,153 300,782 386,720 Sullivan 4,716,808 187,266 3 6,722 - 314,912 62,677 - 346,008 187,266 36,720 112,264,514 184,153 300,782 386,720 112,264,164 19,239,756 36,720 112,264,514 19,256 216,561 73,119 11,264,164 19,270 11,					400.863			
Shelby 4,851,777 110,079 733,167 486,008 392,545 338,544 Spencer 4,719,270 113,177 - 510,365 176,172 203,932 Starke 2,928,552 245,163 - 60,333 115,878 123,539 Steuben 4,158,778 190,291 1,264,514 184,153 300,762 386,720 Sullivan 4,716,808 187,266 - 314,912 22,677 - Switzerland 1,239,756 36,792 - 219,356 216,561 73,119 Tippecanoe 19,284,046 303,845 1,019,570 2,383,241 - 1,323,418 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 1,323,4587 Vermillion 4,929,845 160,928 - 280,109 197,949 176,039 Vigo 19,239,371 656,634 -	St Joseph		35,853,376	868,337	4,171,262	706,031	308,381	1,655,520
Spencer 4,719,270 113,177 - 510,365 176,172 203,332 Starke 2,928,552 245,163 - 60,333 115,878 123,539 Steuben 4,158,778 190,291 1,264,514 184,153 300,782 386,720 Sullivan 4,716,808 187,266 - 314,912 62,677 - Switzerland 1,239,766 36,792 - 219,356 216,551 7.119 Tipora 1,238,406 303,845 1,019,570 2,383,241 - 1,323,415 Tipton 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 1,324,587 Vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Vgo 19,239,371 665,534 - 307,241 400,551 2,45,793 Wabash 3,153,203 89,896 - 307,24								
Starke 2,928,552 245,163 - 60,333 115,878 123,599 Steuben 4,716,808 187,266 - 314,912 62,677 - Sullivan 4,716,808 187,266 - 314,912 62,677 - Switzerland 1,239,756 36,792 - 219,356 216,561 73,119 Tippecanoe 19,284,046 30,845 1,019,570 2,363,241 - 1,323,418 Tipton 2,387,346 83,019 - 389,664 30,665 131,633 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 32,907,257 420,165 2,642,053 2,088,095 2,684,761 1,224,587 Vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Wabash 31,53,203 88,896 - 307,241 400,551 245,733 Warrick 10,144,536 364,192 995,838 247,537 <td></td> <td></td> <td></td> <td></td> <td>733,167</td> <td></td> <td></td> <td></td>					733,167			
Steuben 4,158,778 190,291 1,264,514 184,153 300,782 386,720 Sullivan 4,716,808 187,266 - 314,912 62,677 - Switzerland 1,239,756 36,792 - 219,336 216,561 73,119 Tipon 19,284,046 303,845 1,019,570 2,363,241 - 1,323,415 Tipton 2,387,346 83,019 - 389,664 30,665 131,633 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 1,324,587 Vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Vigo 19,239,371 665,534 - 280,155 1,083,191 580,645 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 - 238,308								
Switzerland 1 239,756 36,792 219,356 216,561 73,119 Tippecance 1 9,284,046 303,845 1,019,570 2,383,241 - 1,323,415 Tipton 2,387,346 83,019 - 389,664 30,665 131,633 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 13,245,877 Vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Vigo 19,239,371 665,534 - 988,115 1,083,191 580,645 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 23,8308 86,500 153,198 Washington 2,981,092 110,441 183,794 288,466 233,136 140,936 Wayne 12,417,949 305,171 183,794 100,9589 9					1,264,514			
Tippeanoe 19,284,046 303,845 1,019,570 2,363,241 - 1,323,415 Tipton 2,387,346 83,019 - 389,664 30,665 131,833 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 1,324,587 Vermillion 4,929,845 160,928 - 280,302 197,949 176,093 Vigo 19,239,371 665,534 - 988,115 1,083,191 580,645 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 - 238,308 86,950 153,198 Warrick 10,194,536 364,192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Weils 3,285,899 164,353 -								-
Tipton 2,387,346 83,019 - 389,664 30,665 131,633 Union 1,057,089 60,476 - 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,688,095 2,847,811 1,324,587 Vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Vigo 19,239,371 665,534 - 988,115 1,083,191 580,649 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warrick 10,194,536 364,192 995,838 247,537 401,180 60,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,396 Wayne 12,417,949 305,171 - 1,009,589 949,392 429,075 Wells 3,265,859 164,353 - 1,009,589 949,392 429,075 White 3,815,556 103,560 814,299					1 010 570		216,561	
Union 1,057,089 60,476 107,375 202,100 59,241 Vanderburgh 33,207,257 420,165 2,642,053 2,058,095 2,684,781 1,324,587 (vermillion 4,929,845 160,928 - 280,302 197,949 176,039 Vigo 19,239,371 665,534 - 988,115 1,083,191 580,645 Valash 3,153,203 88,896 - 307,241 400,551 245,793 Varren 2,322,810 26,683 - 238,308 66,950 153,198 Varrick 10,194,536 364,192 995,838 247,537 401,180 600,348 Varshington 2,981,092 110,441 183,794 286,466 243,136 140,936 Valashington 12,417,949 305,171 - 1,009,589 949,932 429,075 Vells 3,265,889 164,353 - 1,009,589 194,932 429,075 Vells 3,815,556 103,560 84,162 84,162 110,142 110					1,019,070		30,665	
Vanderburgh 33 207 257 420 165 2,642,053 2,058,095 2,684,781 1,324,587 Vermillion 4,929,845 169,928 280,302 197,949 176,033 Vigo 19,239,371 665,534 - 280,302 19,83,191 580,645 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 - 238,308 86,950 153,198 Warrick 10,194,536 364,192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,265,859 164,353 - 1,009,589 949,932 429,075 White 3,815,556 103,560 814,129 197,412 - Whitey 3,707,331 - 650,993 434,423 225,541					-			
Vigo 19,239,371 665,534 - 988,115 1,083,191 580,645 Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 - 238,308 86,950 153,198 Warrick 10,194,536 364,192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,285,859 164,353 - 1,009,589 949,932 429,075 White 3,815,556 103,560 814,129 197,412 - Whitey 3,707,331 - 650,993 434,423 225,541 230,667	Vanderburgh		33,207,257	420,165	2,642,053	2,058,095	2,684,781	1,324,587
Wabash 3,153,203 89,896 - 307,241 400,551 245,793 Warren 2,322,810 26,683 - 238,308 86,950 153,198 Warnick 10,194,536 364,192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,285,859 164,353 - - 120,287 - 120,287 - White 3,815,556 103,560 841,429 197,412 - - 3,066 - 3,066 - 3,066 - 3,066 - 3,066 - 3,066 - 3,066 - 3,066 - - - - - - - - - - - - - - - - - - -					-			
Warren 2,322,810 26,683 - 238,308 86,950 153,198 Warrick 10,194,536 364,192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,285,859 164,353 - - 100,287 - White 3,815,556 103,560 841,429 197,412 - Whitley 3,707,331 - 650,993 434,423 225,541 230,667	-				•			
Warrick 10.194,536 364.192 995,838 247,537 401,180 600,348 Washington 2,981,092 110,441 183,794 288,466 243,136 140,936 Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,285,859 164,353 - 120,287 - - White 3,815,556 103,560 841,429 197,412 - - Whitey 3,707,331 - 650,993 434,423 225,541 230,667								
Wayne 12,417,949 305,171 - 1,009,589 949,932 429,075 Wells 3,285,859 164,353 - - 120,287 - White 3,815,556 103,560 841,429 197,412 - Whitey 3,707,331 - 650,993 434,423 225,541 230,667	Warrick		10,194,536	364,192		247,537	401,180	600,348
Wells 3.285,859 164,353 120,287 White 3.815,556 103,560 81,429 197,412 Whitey 3,707,331 650,993 434,423 225,541 230,667	-				183,794			
White 3,815,556 103,560 841,429 197,412 - Whitley 3,707,331 - 650,993 434,423 225,541 230,667					-	1,009,589		429,075
Whitley 3,707,331 - 650,993 434,423 225,541 230,667					•	841,429		
Totals \$ 845,147,958 \$ 20,702,198 \$ 70,492,866 \$ 53,632,117 \$ 35,431,700 \$ 42,161,047				,	650,993			230,667
	Totals	\$	845,147,958 \$	20,702,198 \$	70,492,866 \$	53,632,117 \$	35,431,700 \$	42,161,047

County		Other County Funds	Township General Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds	School General Fund
Adams	\$	570,765 \$	246,732 \$	134,547 \$	138,019 \$	34,540 \$	
Allen	¥		1,001,487	3,001,343	878,179	2,109,326	992,442
Bartholomew Benton		241,965 452,136	598,817 84,041	381,272 39,252	406,573 118,585	238,234 41,594	11,460
Blackford		89,599	61,077	160,454	60,116	36,972	11,400
Boone		1,623,107	174,865	157,500	420,651	745,470	85,999
Brown		70,228	72,491	36,240	48,009	80,296	40.252
Carroll		128,720	166,497	84,818	263,738	181,074	10,353
Cass Clark		178,989 1,200,688	176,973 339,932	185,310 414,836	445,081 161,793	242,022 101,594	88,304
Clay		48,625	114,995	86,988	193,293	32,248	122,133
Clinton		219,945	231,148	275,770	328,080	136,093	-
Crawford Daviess		391,904 197,254	67,901 166,170	19,943 146,928	20,377 113,642	- 43,481	-
Dearborn		990,797	135,658	62,367	440,521	13,747	1,216,382
Decatur		302,090	178,417	24,407	262,177	62,002	-
Dekalb		181,434	235,868	65,899	236,399	111,963	122,988
Delaware Dubois		118,034	376,965 137,118	1,586,401 75,461	734,011 237,240	518,493 52,064	
Elkhart		7,265,422	888,219	1,001,027	1,961,392	4,350,449	67,016
Fayette		118,092	159,059	53,788	59,706		-
Floyd Fountain		931,881	45,752 92,079	153,993 86,686	64,143 94,867	37,851 40,125	57,577
Franklin		111,953	83,432	59,511	72,331	8,005	81,229
Fulton			109,218	33,413	330,544	74,332	-
Gibson		-	336,456	172,033	220,380	2,513,336	-
Grant Greene		491,773	245,407 105,948	290,016 169,133	353,635 269,016	160,725 163,399	8,317
Hamilton		3,203,973	532,594	588,187	5.383.983	7,226,654	1,068,821
Hancock		-	201,346	133,735	2,686,708	2,022,984	38,789
Harrison Hendricks		1,230,830 299,153	131,988 762,294	68,562 194,796	120,103 2,696,159	173,126 5,553,978	96,249
							90,249
Henry Howard		176,492 3.066.777	344,094 916,768	57,730 796,130	528,861 323,931	123,717 112,884	
Huntington		259,519	158,380	50,004	224,368	182,501	
Jackson		170,099	250,366	55,685	101,984	99,220	101,648
Jasper Jay		1,162,218 396.490	253,019 84,540	73,726 90,504	281,985 117,526	171,268 7,142	-
Jay Jefferson		611,100	174,502	156,779	173,453	12,204	
Jennings		75,568	103,423	90,771	77,549	98,981	-
Johnson		320,169	367,752	182,176	64,319	116,249	-
Knox Kosciusko		90,952 736,955	216,450 392,687	278,135 302,285	222,242 683,723	136,484 2,436,319	222,416
Lagrange		341,563	160,019	81,068	314,120	200,115	37,301
Lake		8,945,246	3,689,079	14,045,546	1,144,699	3,063,040	3,276,925
Laporte		45,759	344,055	397,716	1,006,955	579,734	-
Lawrence Madison		50,865	134,900 286,348	174,645 430,730	183,221 729,730	127,980 797,315	865 927,873
Marion			1,442,480	4,739,228	54,481,577	12,514,960	2,986,323
Marshall			358,084	183,834	656,528	596,154	42,499
Martin Miami		383,920	86,039 164,042	46,681 112,901	35,761 166,294	10,998 7,175	-
Monroe			668,441	718,188	1,608,330	847,374	559,372
Montgomery		542,988	87,836	718,188 282,822	1,608,330 315,008	435,691	559,372
Morgan		317,395	581,797	191,273	1,480,255	1,333,855	-
Newton		681,008	294,058	53,200	281,238	67,448	-
Noble Ohio		615,067 228,802	427,813 31,623	142,286 7,769	319,801 24,751	264,236	371,889
Orange		5,904	95,369	40,463	24,731	4,754	
Owen		533,491	103,206	34,750	81,967	18,015	-
Parke		350,249	153,292	14,361	140,197	152,930	7,590
Perry Pike		214,195	72,121 187,534	40,714 40,001	26,877 75,238	2,951	
Porter		744,907	1,060,465	883,918	2,154,355	1,373,830	115,038
Posey		331,771	272,530	107,856	632,024	461,766	314,226
Pulaski Putnam		132,995 340,072	145,464 124,807	29,597 71,194	222,131 93,671	35,663 99,832	-
Randolph		340,072	115,783	166,057	194,291	61,955	
Ripley		129,162	110.657	72,691	97,088	61,755	128,598
Rush		115,182	94,614	69,040	203,975	54,778	
St Joseph Scott		2,637,471 273,854	999,861 96,400	1,097,026 96,900	1,856,630 125,877	6,319,364 13,856	1,989,661
Shelby		273,004	171,832	67,470	305,879	194,387	
Spencer		41,641	212,315	78,958	307,735	81,557	
Starke		-	174,824	51,492	466,328	132,792	
Steuben		279,298	195,686	177,897	776,283	35,390	201,669
Sullivan Switzerland		57,326 58,215	228,404 67,135	129,143 53,154	182,439 41,372	275,761	41,796
Tippecanoe			266,064	237,228	840,777	809,625	368,836
Tipton		-	122,002	58,126	298,829	110,406	-
Union		14,193	27,138	5,731	76,612	700.004	-
Vanderburgh Vermillion		1,040,254	347,333 220,604	1,680,736 174,360	955,211 228,906	792,024 45,877	219,618
Vigo		1,585,737	342,706	722,193	206,103	117,069	1,178,267
Wabash		-	233,092	80,235	389,326	129,523	-
Warren Warrick		608,946	105,903 308,580	29,963 189,669	72,011 771,970	6,075 548,000	11,423
Washington		280,224	308,580 148,694	189,669 81,497	221,809	548,000 67,515	-
Wayne		807,671	269,062	523,430	905,796	109,928	217,419
Wells		79,794	72,787	137,733	119,475	98,098	-
White Whitley		1,461,173 43,570	168,163 308,808	65,864 95,326	273,637 263,802	137,435 302,619	33,400 15,721
	\$	52,045,608 \$	27,902,768 \$	41,091,201 \$	98,976,279 \$	64,104,754 \$	17,438,429

County		School Debt Service Fund	School Pension Debt	School Capital Projects Fund	School Transporation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$	4,978,986.24 \$	576,894.48 \$	4,379,013.97 \$	2,637,991.42 \$	941,942.82 \$	
Allen Bartholomew Benton	¥	39,308,529 10,944,746 2,505,119	4,838,081 1,644,624 224,284	36,138,926 11,912,217 1,481,179	25,845,294 4,335,228 1,189,196	1,822,096 1,015,969 287,598	8,963,136 1,555,092
Blackford		2,320,119	371,999	1,006,583	605,443	44,431	
Boone		25,754,482	1,140,368	7,703,747	5,674,333	995,467	-
Brown Carroll		3,108,523 1,776,082	80,085 284,950	1,786,508 2,698,101	2,013,209 1,797,505	250,111 539,619	
Cass		5,527,081	845,283	3,681,119	2,202,151	643,516	
Clark		14,764,869	2,076,585	10,556,566	5,949,398	1,747,994	-
Clay Clinton		2,959,701 5,016,362	365,650 938,702	2,574,630 3,269,019	1,722,310 1,996,120	670,773 405,488	-
Crawford		1,138,273	523,886	833,638	1,202,378	226,254	
Daviess		3,809,217	1,061,251	3,287,626	1,670,660	92,381	-
Dearborn Decatur		10,457,350 2,656,029	998,206 591,063	6,032,935 2,797,316	4,225,942 947,645	977,041 201,565	
Dekalb		7,126,964	1.408.034	5,074,266	3,697,050	564,943	
Delaware		12,285,500	1,806,195	10,366,278	7,226,048	1,597,440	-
Dubois Elkhart		9,094,813 48,271,949	2,123,426 5,021,777	7,139,380 27,699,940	2,870,995 14,803,250	602,660 1,856,703	
Fayette		1,387,417	195,696	2,795,754	1,978,554	311,089	
Floyd Fountain		14,398,722 2,275,941	2,314,396 122,077	8,533,231 1,817,353	4,331,395 1,131,271	396,309	-
Franklin		1,845,016	265,200	2,501,647	2,391,605	163,277	
Fulton		2,781,070	260,951	2,232,529	1,360,809	192,854	-
Gibson Grant		4,402,529 6,126,507	1,032,182 1,592,498	4,725,621 5,610,749	3,901,423 3,431,893	10,583 784,347	- :
Greene		3,219,364	1,005,689	2,539,535	1,746,217	116,840	
Hamilton		93,637,984	5,284,825	42,312,520	21,098,444	5,177,465	2,003,200
Hancock Harrison		20,426,419 3,975,445	1,413,672 1,094,583	9,250,675 3,379,905	4,208,503 2,317,323	797,041 470,431	
Hendricks		54,770,575	2,901,576	17,231,924	12,799,891	3,299,509	-
Henry		5,830,336	1,073,349	4,660,454	4,132,470	710,732	-
Howard Huntington		12,297,096 4,657,349	1,367,058 615,722	13,926,448 4,123,045	5,385,142 2,722,406	1,089,479 515,222	-
Jackson		5,353,514	615,159	5,283,453	1,999,234	197,907	-
Jasper		5,694,508	1,418,746	6,597,511	2,264,896	710,143	-
Jay Jefferson		3,097,963 3,212,973	953,102 1,429,576	2,911,917 3,424,618	1,759,045 2,417,441	261,531 474,155	-
Jennings		2,425,719	331,742	3,034,793	2,740,080	148,112	-
Johnson		37,582,428	2,525,059	17,504,195	8,443,859	1,776,061	-
Knox Kosciusko		4,339,432 18,942,153	642,951 1,414,014	3,567,909 13,168,166	3,174,151 5,528,441	486,781 950,117	-
Lagrange		4,836,132	477,575	5,105,568	2,884,862	629,823	-
Lake		120,919,031	7,540,864	48,911,849	37,957,657	3,674,132	-
Laporte Lawrence		19,946,573 6,719,093	2,476,756 857,954	12,623,832 3,724,502	7,668,598 3,511,758	2,440,917 210,965	
Madison		19,925,593	3,945,947	9,910,510	7,434,448	1,301,213	-
Marion		171,941,045	13,873,287	124,045,214	72,976,638	20,322,361	5,679,721
Marshall Martin		7,128,129 712,747	955,871 432,709	5,963,411 850,383	2,973,709 1,071,538	794,909	
Miami		3,691,949	415,644	3,188,664	1,674,468	692,692	-
Monroe		12,746,062 9,202,004	1,040,600 823,703	10,599,082	5,598,228	689,315	-
Montgomery Morgan		7,353,282	1,315,113	5,270,584 7,527,449	3,982,105 4,749,119	188,979 1,594,772	
Newton		991,128	521,742	1,687,201	1,569,032	270,595	-
Noble Ohio		7,965,915	788,146	5,432,292 578,766	3,855,506 287,303	955,187 53,561	-
Orange		1,831,349	382,234	1,498,265	1,246,597	170,150	-
Owen		3,640,054	296,265	2,126,645	2,174,651	224,207	-
Parke Perry		2,570,290 2,304,823	93,576 569,822	1,769,135 1,580,512	1,184,140 1,049,216	258,335 50,013	
Pike		1,359,008	579,729	1,789,228	2,155,373	552,269	-
Porter		35,582,837	5,143,300	23,127,995	13,958,515	1,599,518	-
Posey Pulaski		3,917,141 1,368,667	1,007,519 384,406	5,919,400 1,063,377	2,485,655 1,055,503	362,153 455,654	
Putnam		6,443,671	661,407	4,068,185	2,660,032	665,886	-
Randolph		2,479,099	611,949	2,527,924	2,323,810	310,432	-
Ripley Rush		4,094,429 2,030,111	115,400	3,282,815 2,268,564	2,648,034 1,642,626	469,451 200,075	
St Joseph		34,411,978	4,013,710	24,847,219	18,848,723	2,027,032	614,404
Scott		3,014,019	583,982	2,444,894	1,521,062	309,128	-
Shelby Spencer		8,114,140 2,891,378	1,461,095 1,038,191	5,512,701 3,360,903	3,483,370 1,932,039	674,440 526,266	
Starke		3,819,391	473,395	1,861,451	1,402,271	496,694	-
Steuben		6,758,816	1,408,610	5,700,309 2,840,580	3,579,891 2.345.609	687,598	-
Sullivan Switzerland		2,266,234	895,459	2,840,580 1,755,777	1,002,702	308,518 187,687	
Tippecanoe		30,780,407 2,093,687	79,399	20,635,726	8,628,161	2,647,045	2,536,064
Tipton Union			300,192	2,206,582	1,440,684	190,298	-
Union Vanderburgh		1,908,684 4,493,626	230,486 6,601,571	1,317,504 14,773,389	592,105 12,199,020	47,825 1,467,016	113,943
Vermillion		2,912,955 6,926,988		2,250,818 12,251,262	944,448 4,699,486	135,561 1,487,265	-
Vigo Wabash		2,894,930	578,059	12,251,262 3,798,551	4,699,486 1,771,950	1,487,265	-
Warren		1,340,442	26,962	1,307,689	840,664	331,639	
Warrick Washington		6,563,995	1,789,663	8,091,896	5,425,895 1,800,288	230,465	-
Washington Wayne		3,833,758 4,999,723	746,475 1.930.980	2,541,701 6,141,308	1,800,288 4,122,563	274,937 545,559	-
Wells		3,486,066	176,030	3,536,017	2,002,306	321,769	-
White Whitley		4,901,722 4,132,970	745,247 542,574	3,928,190 4,063,019	1,945,131 2,066,695	367,824 417,207	- :
Totals	\$	1,130,731,303 \$	125,724,762 \$	763,161,777 \$	469,250,828 \$	87,638,005 \$	21,465,560

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

County	Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams \$	719,262 \$	112,561 \$	-	\$ -	\$ 2,835,383	
Allen Bartholomew	17,530,700 2,110,830	6,070,841 25,904	-		59,762,272 18,399,206	500,394 1,273,485
Benton	400,636	111,382	30,925	-	1,138,999	-
Blackford Boone	309,785 1,385,809	1,365,062	17,770 20,543		1,638,347 3,869,379	127,700 1,942,491
Brown	135,528	177,419	118,279	-	261,737	1,7-1-,11-1
Carroll Cass	576,861 1,002,911	115,311 79,858	19,348	•	2,062,714 6,254,516	228.022
Clark	1,995,088	434,471	187,612		17,768,476	205,004
Clay Clinton	239,901 1,360,028	102,971 140,614	6,875		1,257,986 5,240,557	138,811
Crawford	103,700	-	33,399		186,337	
Daviess Dearborn	231,963 1,408,926	241,094 442,626		-	2,578,662 6,719,617	57,788
Decatur	354,440	103,425	317,532	-	2,221,045	292,470
Dekalb	1,459,125	-	61,126		4,906,041	238,097
Delaware Dubois	3,823,602 1,238,329	313,298		:	18,087,879 4,666,419	42,554 22,132
Elkhart	6,436,338	728,260	522,668	•	37,157,481	2,175,618
Fayette Floyd	563,470 1,198,421	-	89,750 212,006		6,265,537 9,124,208	-
Fountain	287,374	81,548	46,240		795,248	25,952
Franklin	573,209	·	50,744	•	836,050	-
Fulton Gibson	1,022,153 1,077,287	348,274	5,716 55,289	:	1,339,564 2,475,938	56,207 124,114
Grant	1,601,086	718,153	8,804	-	12,196,127 1,232,155	186,336
Greene Hamilton	448,238 5,429,601	302,991 4,450,338	867,157	•	1,232,155 54.248.896	13.844.778
Hamilton Hancock	-	4,450,338	867,157	:	5,879,518	13,844,778
Harrison Hendricks	1,168,963 2,325,153	- 1,721,276	- 596,471	83,619	705,572 11,589,014	3,095,735
Henry	1,192,397	874,430	330,471	05,015	7,404,151	176,102
Howard	4,205,600	-			29,505,632	-
Huntington Jackson	1,555,032 1,156,735	388,450	4,014 146,306	:	6,636,980 6,420,050	421,055 417,541
Jasper	1,148,800	360,561	294,200		1,844,683	184,066
Jay Jefferson	615,282	148,328		-	2,415,860	-
Jennings	917,215 309,071		38,406 66,499	:	4,368,998 1,618,815	215,298
Johnson	2,900,030	1,503,204	737,510	-	14,135,221	1,479,312
Knox Kosciusko	935,053 2,278,296	48,617 395,666	118,637 185,493		4,181,510 8,290,423	261,516
Lagrange	521,939	-	-	-	1,336,926	65,539
Lake	23,947,871	3,452,483	1,129,207	-	161,554,567	19,708,895
Laporte Lawrence	5,695,256 1,162,904	55,651 385,823	185,353	:	21,735,937 5,041,400	928,855
Madison	4,206,978	458,299			21,259,770	2,548,517
Marion Marshall	33,990,438 1,790,053	5,913,775 440,872	1,282,862		19,155,607 5,260,565	1,941,283 132,099
Martin	64,238	6,923			475,625	-
Miami	395,832				2,645,366	262,151
Monroe Montgomery	3,629,760 942,478	1,664,378 858,179	389,535	:	15,652,063 4,736,548	1,523,271 101,032
Morgan Newton	1,137,195 717,753	693,815 596,858			4,754,086 581,267	•
Noble	1,361,058	822,216	117,220		4,636,463	522,320
Ohio	93,601	-	-		-	-
Orange Owen	234,998 382,250	282,556 176,129	84,874		980,027 608,911	54,884
Parke	216,401	-			344,891	7,289
Perry Pike	541,314 474,158	185,857			1,988,807 584,927	103,544
Porter	5,480,180	1,197,210	998,863	:	28,001,436	3,888,819
Posey	1,301,128		207,478		2,309,205	1,560
Pulaski Putnam	516,258 347,847	231,716 237,432	1,609 134,642		580,933 2,159,788	80,852
Randolph	428,297	,	-	-	3,397,431	
Ripley	437,244 209.318	82,339	37,547	-	1,585,729	-
Rush St Joseph	209,318 13,326,896	2,067,030	545,661		2,987,673 65,719,333	1,654,058
Scott	420,989				1,673,790	-
Shelby Spencer	571,164 1,059,354	162,096	69,851	:	5,172,503 1,043,405	449,175
Starke	789,546	192,241	51,085	-	1,074,848	39,514
Steuben	760,357	421,981	61,655	•	3,854,058	92,064
Sullivan Switzerland	952,381 152,757			:	1,256,873 222,691	
Tippecanoe Tipton	3,526,599 716,503	1,695,007	160,122 53,102		25,605,177 2,809,185	934,909 29,931
Union	255,170	132,985	53,102		2,809,185 454,291	29,931
Vanderburgh	7,463,265	3,510,868	-	783,358	46,031,099	2,165,834
Vermillion Vigo	536,869 4,590,828	367,194	-	-	937,304 19,139,805	9,650
Wabash	743,064	173,179			4,417,875	108,803
Warren	139,864	66,076		-	304,205	100,000
Warrick Washington	2,117,825 206,659	690,776 128,302	155,606	-	3,149,905 1,982,614	
Wayne	1,612,519	166,458	170,157		10,587,337	193,732
Wells White	891,983 493,359	315,953		-	1,750,388 2,883,400	
Whitley	493,359 728,570	160,621 202,030	82,473 47,628	<u> </u>	2,883,400 1,436,933	107,103
Totals \$	208,015,495 \$	50,102,237 \$	10,825,851	\$ 866,976	\$ 906,386,170	\$ 65,801,912

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams \$	- \$	9,050 \$	1,081,902 \$	573,368 \$	223,302 \$	12,569
Allen \$	- \$	62,103	730,955	758,524	63,459	41,851,498
Bartholomew	174,239	281,858	180,674	108,387	908,543	4,525,100
Benton	-	•	250,644	-	22,823	74,601
Blackford	33,937	41,151	259,568		72,884	
Boone Brown	-		2,112,133 91,608	1,367,053	448,488 9.518	3,217,025
Carroll	-	16,716	56,678		19,174	38,596
Cass	66.771	97.485	80,904	9,191	5,993	16,703
Clark	386,458	238,020	187,572	-	424,861	8,882,313
Clay	1,516	6,367	55,029	-	50,217	395,057
Clinton	5,661	5,661	533,702	-	19,601	63,090
Crawford	-	-	<u>-</u> -		3,759	2,834
Daviess Dearborn	-	101,238	381,453 994,866	251,658 69,866	79,482 71,098	94,516 756.118
Decatur	116,647	131,547	594,000	-	121,735	75,778
Dekalb		30,455	2,138,788	570,184	289,057	102,892
Delaware	1,903,402	1,516,196	671,153	534,681	116,886	1,181,197
Dubois	51,200	4,695	894,695	1,843,561	414,512	307,326
Elkhart	514,168	489,959	3,406,602	2,413,186	1,820,600	3,517,729
Fayette	-	-	285,204	-	55,328	565,138
Floyd	631,473	474,942	470 120	528,457	- E7 207	177,936
Fountain Franklin	-	18,355	479,128 95,736	80,959	57,287 54,323	294,617 162,297
	52.470	22 200				
Fulton Gibson	52,170 62,057	23,290 62,057	627,831 350,298	147,617	127,234 65,927	420,907 576,877
Grant		-	1,203,834	3,747	399,859	1,511,209
Greene	-	28,330	135,736	25,904	33,145	232,241
Hamilton	-		10,703,525	201,677	4,483,249	7,481,837
Hancock	-	•	808,531	667,604	42,924	2,669,495
Harrison Hendricks	-		1,847,414	:	677,908	1,431 14,039,108
	-	•		•		
Henry Howard	960,812	880,953	37,311 88,444	1.736.949	229,362 8,442	245,826 419,264
Huntington	500,812	-	338,067	718,623	117,095	338,314
Jackson	-	98,950	122,124	780,516	301,570	27,549
Jasper	-	-	273,267		112,671	32,859
Jay	3,682	11,152	695,426	168,131	79,770	168,190
Jefferson	-	-	1,148	693,097	212,533	67,710
Jennings	-	38,935	198,041	123,539	71,135	33,884
Johnson	-		780,972	1,987,288	1,022,316	5,293,656
Knox Kosciusko	43.735	133,742 46,469	476,426 1,162,811	221,877 1,474,386	66,601 576,761	1,966,219 1,041,489
Lagrange		-	655,401	-	99,974	414,163
Lake	2,162,341	2,226,442	4,319,091	10,473,118	3,674,356	3,602,624
Laporte	2,102,341	-	624,378	2,670,683	804,482	497,465
Lawrence	9,001	18,411	1,000,374	102,113	140,272	1,069,045
Madison	-	24,214	645,717	1,664	119,891	2,780,098
Marion	-	-	105,885	135,246	630,064	551,560
Marshall	-	5,067	2,110,867	898,894	271,442	813,082
Martin Miami		16,347	29,878 480,884	28,738	17,976 119,513	10,820 2,629,840
Monroe			139,709	5,263,334	908,945	624,758
Montgomery			967,489	722,152	201,868	288,392
Morgan	-	-	2,324,492	617,414	216,840	469,400
Newton	-	-	371,554	80,306	37,756	-
Noble	-	121,003	1,117,625	231,221	147,447	516,986
Ohio	-	-	306,703	•	51,766	-
Orange Owen	-		212,985	•	67,532 29,974	201,554 255,749
Parke Perry	-	36,436	61,704 3,005	•	19,923 54,896	200,900
Pike	-	-	20,766		11,351	33,696
Porter	74,640	101,178	3,665,077	1,507,440	884,788	4,205,872
Posey	39,036	19,518	439,151		72,202	463,267
Pulaski	· -	-	108,673	8,094	18,108	111,245
Putnam	29,670	40,055	79,739	97.000	166,881	684,274
Randolph	19,614	15,133	750,734	37,886	88,450	269,121
Ripley	-		262,391 305.463	10,219	126,221	262,067
Rush St Joseph	571,263	779,090	305,463 1,247,959	10,834,550	52,821 1,289,918	821,299
Scott	-	35,884	66,610	199,030	113,710	25,008
Shelby	301,201	459,682	97,434	18,207	229,210	2,540,949
Spencer	-	-	58,500	34,959	23,515	242,307
Starke	-	64,080	166,075	160,721	41,172	152,296
Steuben	-	•	1,165,861	7,618	424,452	370,946
Sullivan	-		.	78,708	21,095	2,524
Switzerland	- 563.961	464.439	9,916	2 205 205	000 504	39,762
Tippecanoe Tipton	563,961 57,625	464,439 48,153	1,825,304 11,877	3,395,385	989,564 41,466	420,852 3,218
	0.,020	.5,100				
Union Vanderburgh	252,264	252,264	120,162	6,110,192	15,482 34,758	8,288
Vermillion	-		83,918	-	10,769	63,964
Vigo	-	-	1,915,926	1,779,074	434,617	1,445,215
Wabash	300,911	227,577	1,069,806	332,392	21,340	714,906
Warren	-	-	-	28,527	13,473	39,897
Warrick	38,937	38,937	65,413	80,988	48,257	253,968
Washington	-	•	270,552	89,728	45,975	110,921
Wayne	177,905	258,771	1,924,821	2,078,149	392,511	162,048
Wells White	96,172	77,430 58,988	493,395 126,198	453,826 13,927	170,158 90,507	87,725 5,877
Whitley	-	171,217	391,228	46,958	88,582	445,608
	9,702,468 \$	10,409,993 \$	67,040,890 \$	66,591,486 \$	27,557,699 \$	131,796,549

State of Indiana

Property Taxes Charged Payable 2009 by Fund and County

Adams \$ Allen Bartholomew Benton Blackford Boone Brown Carroll Cass Clark Clay Clinton Crawford Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd Fountain Franklin Frutton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Humington Jackson Jackson Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Layorte Lawrence Morigomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Posey Pulsaki Putnam Ripley St. Joseph Scott Usbeloy Shelby She	Tax 540,525 \$ 1,249,491 - 136,760 - 36,877 166,728 365,173 563,441 223,335 215,586 223,739 - 133,252 119,416 - 1,044,073 129,301 - 172,577 - 699,102 160,291 - 147,974 111,840 387,574	999,784 1,366,965 12,732 223,857 95,174 43,788 1,837,620	Replacement \$ 112,296	11,116,763 79,097 507,514 1,255,290 4,366 105,474 551,04 20,161 10,141,637 191,149 871,989 347,464 307,410 38,227	Taxes 122,016 \$ 12,675,732 1,038,650 732 65,594 4,186,037 436,268 644,079 13,179,533 166,979 197,792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Bartholomew Benton Blackford Boone Brown Carroll Cass Clark Clay Clary Clary Clary Clary Clary Desarborn Decatur Desarborn Decatur Desarborn Decatur Fayette Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	136,760 	1,366,965 12,732 223,857 95,174 43,788	74,537 	79,097 507,514 1,255,290 4,366 105,474 56,104 20,161 - 10,141,637 191,149 871,989 - 347,464 307,410	1,038,650 732 65,594 4,186,037 436,268 644,079 13,179,533 166,979 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Benton Blackford Boone Brown Carson Carson Carson Clark Facata Facata Facata Greene Hamilton Hanocok Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Ripley Rush St Juseph Scott	136,760 	12,732 223,857 95,174 - - 43,788 - 1,837,620 - - - - - - - - - - - - -	52,755	10,141,637 191,149 347,464 307,410 513,344	732 65,594 4,186,037 436,268 644,079 13,179,533 166,379 197,792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,089,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Boone Brown Carroll Cass Clark Clay Clark Clay Clinton Crawford Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd Fountain Franklin Franklin Franklin Franklin Hamilton Hamilton Hamiock Harrison Hendricks Henry Howard Hunlington Jackson Jasper Jay Jasper Jay Jasper Jay Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marion Marion Marion Marion Montgomery Morgan Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	36,877 166,728 365,173 563,441 223,335 215,586 223,739 	12,732 223,857 95,174 - - 43,788 - 1,837,620 - - - - - - - - - - - - -	52,755	10,141,637 191,149 347,464 307,410 513,344	4,186,037 436,268 644,079 13,179,533 166,979 197,792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Brown Carroll Cass Clark Clark Clark Clark Clark Clinton Cinton Dekald Dearborn Decatur Dekalb Delaborn Delaware Dubois Elikhart Fayette Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Jaly Jefferson Jasper Jaly Jefferson Marion Marshall Martin Marin Marin Morore Montgomery Morogan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulnaki Ripley Rush St Juseph Scott St Juseph Scott	36,877 166,728 365,173 563,441 223,335 215,586 223,739 	12,732 223,857 95,174 - - 43,788 - 1,837,620 - - - - - - - - - - - - -	52,755	10,141,637 191,149 347,464 307,410 513,344	436,268 644,079 13,179,533 166,979 197,792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,769,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Cass Clark Clark Clark Clark Clark Clinton Cinton Devatur Dekalb Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd Fountain Franklin Fulton Glisson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marin Marin Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulnaki Ripley Rush St Joseph Scott	166,728 365,173 563,441 223,335 215,586 223,739 - - 133,252 119,416 - 1,044,073 129,301 - - 172,577 - - 699,102 160,291	12,732 223,857 95,174 - - 43,788 - 1,837,620 - - - - - - - - - - - - -	1,949,627	1,255,290 4,366 105,474 56,104 20,161 - - 10,141,637 191,149 - 871,989 - 347,464 307,410	644,079 13,179,533 166,979 197,792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,089,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Clark Clark Clary Clinton Crawford Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd Fountain Franklin Franklin Fulton Gibson Grant Greene Hamilton Hancock Hamilton Hancock Hamilton Hancock Hamilton Hancock Hamilton Jackson Jasper Jay Jofferson Janer Jay Jofferson Jannings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marion Marion Marion Marion Marion Marion Moroe Montgomery Morogan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pultuski Ripley Rush St Juseph Scott	166,728 365,173 563,441 223,335 215,586 223,739 - - 133,252 119,416 - 1,044,073 129,301 - - 172,577 - - 699,102 160,291	12,732 223,857 95,174 - - 43,788 - 1,837,620 - - - - - - - - - - - - -	1,949,627	1,255,290 4,366 105,474 56,104 20,161 - - 10,141,637 191,149 - 871,989 - 347,464 307,410	13,179,533 166,979 197,792 1,255,143 1,103,296 959,583 1,457,243 5,988,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Clinton Crawford Daviess Dearborn Decatur Dekalb Delaware Dubois Elkhart Fayette Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Johnson Knox Kosciusko Lagrange Lawence Madison Marion Marion Marion Marion Marion Marion Marion Marion Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulnaki Ripley Rush St Juseph Scott St Juseph Scott	166,728 365,173 563,441 223,335 215,586 223,739 - - 133,252 119,416 - 1,044,073 129,301 - - 172,577 - - 699,102 160,291	223,857 95,174 	1,949,627	105,474 56,104 20,161 10,141,637 191,149 871,989 347,464 307,410 513,344	197.792 1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Crawford Daviess Dearborn Decatur Deca	166,728 365,173 563,441 223,335 215,586 223,739 - - 133,252 119,416 - 1,044,073 129,301 - - 172,577 - - 699,102 160,291	95,174 	1,949,627	56,104 20,161 - 10,141,637 191,149 - 871,989 - 347,464 307,410	1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Daviess Dearborn Decatur Dekalb Delaware Dubois Elikhart Fayette Floyd Fountain Franklin Fulton Gibson Grant Grant Greene Hamilton Hanocok Harrison Hendricks Henry Howard Jackson Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marion Marion Marion Marion Marion Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Ripley Rush St Joseph Scott St Joseph Scott	365,173 563,441 223,335 215,586 223,739 133,252 119,416 - 1,044,073 129,301 172,577 - 699,102 160,291 - 147,974 111,840	95,174 	1,949,627	20,161 	1,255,143 1,103,296 959,583 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Decatur Dekalb Dekalb Delaware Dubois Elikhart Fayette Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hamilton Hanocok Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marion Marion Marion Marion Marion Morgan Nowton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Rupley Rush Ripley Rush St Joseph Scott	223,335 215,586 223,739 - - 133,252 119,416 - 1,044,073 129,301 - - 172,577 - 699,102 160,291 - - 147,974 111,840	1,837,620 	1,949,627	191,149 - 871,989 - 347,464 307,410 - 513,344	959,683 1,457,243 5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Delaware Dubois Elkhart Fayette Floyd Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jasper Jay Jefferson Jenerics Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	223,739 133,252 119,416 - 1,044,073 129,301 172,577 - 699,102 160,291 - 147,974 111,840	1,837,620 	1,949,627	191,149 - 871,989 - 347,464 307,410 - 513,344	5,898,109 1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Dubois Elikhart Fayette Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Rush St Joseph Scott	133,252 119,416 1,044,073 129,301 - 172,577 699,102 160,291	1,837,620 	1,949,627	191,149 - 871,989 - 347,464 307,410 - 513,344	1,069,017 11,236,942 3,789,068 498,747 4,571,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	
Fayette Floyd Floyd Floyd Floyd Franklin Franklin Franklin Fishlon Gibson Grant Greene Hamilton Hanocok Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Jefferson Jennings Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marshall Martin Minni Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulnaki Randolph Ripley Rush St Joseph Scott	133,252 119,416 1,044,073 129,301 172,577 699,102 160,291 147,974 111,840	1,837,620 	196,418	871,989 - 347,464 307,410 - 513,344	11,236,942 3,789,068 498,747 	
Floyd Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jackson Jasper Jay Johnson Knox Kosciusko Lagrange Lawence Madison Marion Marion Marion Marion Marion Morgan Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Puthan Randolph Ripley Rush St Juseph Scott St Joseph Scott	133,252 119,416 1,044,073 129,301 172,577 699,102 160,291 147,974 111,840	40,495	196,418	347,464 307,410 513,344	498,747 4,671,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	-
Fountain Franklin Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henry Howard Huntington Jaskson Jasper Jay Jefferson Jenerics Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Miami Monroe Montgomery Morgan Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	119,416 1,044,073 129,301 172,577 699,102 160,291 147,974 111,840	40,495	196,418	347,464 307,410 513,344	498,747 4,671,981 5,201,957 382,330 37,426,393 1,694,607 19,537,911 1,001,386	- - - - - - - - - - - - - - - - - - -
Fulton Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henny Howard Huntington Jackson Jasper Jay Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Monroe Montgomery Morgan Nowloo Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	1,044,073 129,301 - - - 172,577 - 699,102 160,291 - 147,974 111,840	-	196,418	307,410 - - 513,344 -	5,201,957 382,330 37,426,393 1,694,607 - 19,537,911 1,001,386	-
Gibson Grant Greene Hamilton Hancock Harrison Hendricks Henny Howard Huntington Jackson Jasper Jay Jasper Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marion Marion Marion Marion Montgomery Morgan Noewton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulmam Randolph Ripley Rush St Joseph Scott	129,301 - - 172,577 - 699,102 160,291 - - 147,974 111,840	-	196,418	307,410 - - 513,344 -	5,201,957 382,330 37,426,393 1,694,607 - 19,537,911 1,001,386	: : : : :
Grant Greene Hamilton Hancock Harrison Hendricks Henry Hendricks Henry Howard Huntington Jasper Jay Jefferson Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	129,301 - - 172,577 - 699,102 160,291 - - 147,974 111,840	-	196,418	513,344 -	5,201,957 382,330 37,426,393 1,694,607 - 19,537,911 1,001,386	- - - - - -
Hamilton Hancock Hancock Harrison Hendricks Hendricks Hendricks Huntington Jaskson Jasper Jefferson Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Marison Marion Marion Marion Marion Marion Moroe Montgomery Morgan Noewton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	172,577 	-	196,418	-	37,426,393 1,694,607 - 19,537,911 1,001,386	- - - - -
Hancock Harrison Hendricks Henry Howard Huntington Jasper Jay Jefferson Jenerson Jennings Johnson Knox Kosciusko Lagrange Lake Layorte Lawrence Madison Marshall Martin Miami Monroe Montgomery Morgan Noble Ohio Orange Owen Parke Perry Pilke Porter Posey Pulaskii Putnam Randolph Ripley Rush St Joseph Scott	172,577 	-	196,418	-	1,694,607 - 19,537,911 1,001,386	-
Hendricks Henry Howard Huntington Jackson Jasper Jay Jefferson Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Miami Monroe Montgomery Morgan Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	699,102 160,291 - - 147,974 111,840	-		38,227 - - - -	19,537,911 1,001,386	:
Henry Howard Howard Huntington Jackson Jasper Jay Jefferson Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marion Marshall Martin Minami Monroe Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulaski Ripley Rush St Joseph Scott	160,291 - - - 147,974 111,840	-	46,422 - - - -	- - -	1,001,386	:
Howard Huntington Jackson Jasper Jay Jay Jefferson Jennings Jennings Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marion Marion Marion Marion Morgan Morgan Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Randolph Ripley Rush St J Useph Scott	160,291 - - - 147,974 111,840	-	-	•	-	-
Jackson Jasper Jaly Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawence Madison Marion Marshall Martin Mismi Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	- - 147,974 111,840	-	:	-		
Jay Jay Jay Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Minni Monroe Mongomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulsaki Putnam Randolph Ripley Rush St Joseph Scott	111,840	:	-		2,322,429 182,099	
Jefferson Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Marion Marshall Martin Marmi Monroe Montgomery Morgan Noele Orlin Orange Owen Parke Perry Pilke Porter Posey Pulaski Putnam Randolph Ruph Ripley Rush St Joseph Scott	111,840	:			972,958	-
Jennings Johnson Knox Kosciusko Lagrange Lake Laporte Lawrence Madison Marshall Martin Marni Marni Monroe Morgomery Morgan Noble Ohio Orange Oven Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	111,840		-		809,256 1,083,536	-
Knox Knox Knox Knox Knox Knox Knox Knox	387 574	-			1,850,303	-
Kosciusko Lagrange Lake Laprange Lake Laprorte Lawrence Madison Marion Marion Marion Marion Mishall Martin Minin Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulmam Randolph Ripley Rush St Joseph Scott	557,57	5,190,925	577,247	2,179,718	7,373,831	-
Lake Laporte Lawrence Madison Marion Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulmam Randolph Ripley Rush St Joseph Scott	167,982	936,582	201,966	315,216	1,077,227 3,010,073	-
Laporte Lawrence Madison Marion Marion Marshall Martin Milami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Puluski Randolph Ripley Rush St Joseph Scott	188,052	•	66,597	-	2,123,509	-
Lawrence Madison Marion Marion Marshall Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	4,492,326	428,151	317,251	34,573,583 2,884,058	51,202,172 7,221,857	-
Marion Marshall Martin Martin Marmi Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaskii Putnam Randolph Ripley Rush St Joseph Scott	962,964			-	1,005,768	-
Marshall Martin Martin Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pilke Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	221,718	17,661	•	-	7,181,654	-
Miami Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pilke Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	248,247		6,574,485	259,758,106	85,358,350 2,044,984	8,024,239
Monroe Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	126,405		2,796	-	753 329,925	-
Montgomery Morgan Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	1,298,451	883,316	1,005,802	1,276,286	7,316,804	
Newton Noble Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	-	-	-	-	1,022,004	-
Ohio Orange Owen Parke Perry Pike Porter Posey Pulaski Pulaski Pulaski Randolph Rush St Joseph Scott		107,304		372,325	1,795,937 186	-
Orange Owen Parke Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	225,784		216,367		3,010,736	
Owen Parke Perry Perry Pike Poster Possey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	31,980 250,600	137,593		- 74,851	1,022,833	-
Perry Pike Porter Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	-	40,280		13,785	-	-
Pike Porter Posey Pulaski Pulnam Randolph Ripley Rush St Joseph Scott	-	-			98,311	-
Posey Pulaski Putnam Randolph Ripley Rush St Joseph Scott	-	191,860		39,124	1,632,433	
Pulaski Putnam Randolph Ripley Rush St Joseph Scott	-	-	•	763,884	13,252,818	-
Putnam Randolph Ripley Rush St Joseph Scott	492,127	102,742	:		207,075	
Ripley Rush St Joseph Scott	-	-		279,256	972,676	-
Rush St Joseph Scott	-	-	•	-	700,257	-
Scott	145,388			93,964	459,666	
	90,815	-	•	7,237,529	53,188,210	-
Officially	162,003				1,685,451 3,025,009	
Spencer	297,891	90,431			1,618,183	-
Starke Steuben	303,852	•	7,679	232,714	225,136 232,352	-
Sullivan	-		-		20,803	
Switzerland	49,832 202,564	•	420 oco	2 052 255	-	-
Tippecanoe Tipton	202,564 111,439	:	439,863	2,052,365	18,788,147 47,688	
Union		•	•			-
Vanderburgh Vermillion	-			1,901,423	13,605,146 59,808	
Vigo	-	1,884,350	-	9,116,025	4,725,248	-
Wabash	- - -	-	-	-	106,878	-
Warren Warrick		:	:	:	646,753	-
Washington	- - - - 115,013 1,576,269	111,268	-	597,537	65,789	-
Wayne Wells			:	5,058,614	3,444,251 138,467	-
White	1,576,269 - -	•	40,675	-	382,109	-
Whitley Totals \$: :		354,376,352 \$	1,868,258 440,313,231 \$	8,024,239

County	Plus Circuit B Credit Red to Fund An	luction	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less HEA 1001-2008 State Homestead Credit	County Option Income Tax	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 2	232,252 \$	27,808,420 \$	- :	\$ 611,485	\$ -	
Allen Bartholomew	4,7	759,622 80.439	342,615,300 78,450,905		8,396,379 1,489,428	9,546,346	
Benton		61,429	10,744,889	1,620,756	121,781	-	65,413
Blackford	4	454,073	10,700,631 70,426,857	-	187,390	-	221,560
Boone Brown		3,657 1	70,426,857 12,173,017		2,070,295 183,870	:	:
Carroll	1	178,740	15,119,588	712,349	305,201	-	
Cass Clark		207,326	33,908,662 91,023,200		572,576 1,993,174	-	1,598,621
Clay		269,565 152,853	14,448,410	:	311,231		4,419,346
Clinton		145,070	26,472,163	-	484,391	-	1,391,967
Crawford Daviess		241,243 093,016	7,877,527 25,652,959		113,162 437,998	:	1,242,929
Dearborn	.,.	-	46,157,251	-	965,305	-	-
Decatur		854	16,724,573	•	345,690	•	367,033
Dekalb Delaware		61,877 601,324	37,393,769 112,418,182		682,368 1,984,495	:	1,947,287 4,664,697
Dubois		4,512	39,485,541	-	835,762	-	-
Elkhart		235,719	210,616,820		4,049,335	•	
Fayette Floyd		711,888 11,494	20,458,854 55,555,080	3,645,446	763,347 1,626,343	:	399,162 1,793,425
Fountain		20,331	12,086,060	-	187,493	-	289,807
Franklin Fulton		2,278 7,306	12,133,340 15,482,903	845,189	321,414 269,838	•	836,633
Gibson	3	309,266	38,186,380	045,109	534,117		
Grant Greene		323,058 371,562	56,360,953 16,964,338		850,886 393,387	-	3,173,658
Hamilton		267.403	373,109,201	•	10,978,881		·
Hancock		198,312	64,781,455		1,897,300		
Harrison Hendricks		15,788 670,850	19,425,907 176,720,806		439,987 4,525,652	:	4,913,202
Henry		412,586	37,556,245		755,605		1,988,343
Howard	Ş	994,512	93,528,214	-	1,543,048	-	-
Huntington Jackson	5	551,475 11,839	32,539,055 30,723,569		670,766 534,209		1,912,205
Jasper		3,488	29,958,982	8,804,018	439,116		
Jay Jefferson		4,025	18,568,571	-	541,101	-	741,589
Jerrerson Jennings	1	38,564 178,870	25,449,575 18,144,524		549,516 338,003		
Johnson		199,080	129,674,971		3,421,593		
Knox Kosciusko	1,3	330,026 25,451	31,782,145 72,788,669	•	479,207 1,052,717	-	
Lagrange		6,799	25,359,628		428,749		872,264
Lake		253,494	754,650,732		16,499,318	-	
Laporte Lawrence		104,032 548,726	122,294,305 34,613,216		1,924,271 740,912		
Madison		733,887	119,261,680	-	2,311,890	-	4,613,984
Marion		944,837	1,057,778,737	-	22,977,335	12,341,486	
Marshall Martin		110,148 31,477	40,518,976 5,568,173		706,235 94,460		
Miami		124,165	22,437,731	2,731,356	445,230	194,212	990,727
Monroe		10,018 237,260	96,450,986 36,553,469	1,283,182	1,950,477 627.370	1,207,067	670,164
Montgomery Morgan	4	19,197	45,467,574	14,563,411	1,160,515		1,017,933
Newton		41,196	13,000,959	-	225,325	-	
Noble Ohio	1	126,490 316	41,399,912 2,579,649		703,377 51,568		1,964,011
Orange		5,234	10,987,254		137,569		
Owen		26,046	13,053,497	-	223,729	-	
Parke Perry		4,605 229,019	10,252,848 13,531,340	563,191	160,758 250,992	63,176	589,021 180,218
Pike	1	107,888	13,298,108	-	146,361	-	-
Porter		132,786	184,360,501	•	5,094,754	-	8,822,639
Posey Pulaski	1	139,993	30,070,368 10,193,283	2,441,159	429,117 315,572	313,392	439,999
Putnam		301	24,102,500	-	499,842	-	1,470,395
Randolph	1,1	154,495	20,538,117 17,051,396	•	312,397	-	685,480
Ripley Rush	7	4,673 765,299	15,707,290		352,611 243,667	:	783,196
St Joseph		334,664	319,843,445	-	6,951,851	8,168,599	-
Scott Shelby	'	136,538 18,115	16,608,285 39,942,088		240,532 661,422	•	545,048
Spencer		45,079	20,939,470		252,082	158,251	
Starke Steuben		11,255 1,896	15,552,785 33,991,455	1,483,038	285,303 523,135		195,991 251,277
Sullivan		252,627	17.437.943	1,100,000	208,603		201,211
Switzerland	•	4,461	5,431,046	-	83,285	-	
Tippecanoe Tipton	2	6,738 226,375	153,194,442 13,999,694		2,655,330 295,222	1,383,778	3,043,316 262,972
Union		119,145	6,812,080		119,816		
Vanderburgh	7	723,868	169,635,401	-	3,142,674		-
Vermillion Vigo		228,513 487,816	15,176,201 102,592,837		194,735 1,824,200	:	:
Wabash		59,559	22,643,336	2,885,693	686,236		1,464,988
Warren	,	161 268,155	7,607,937 46,464,500	432,493	230,513 1,157,038	-	116,919
Warrick Washington		268,155 202,472	46,464,500 17,756,581		1,157,038 309,803	:	990,031
Wayne		476,595	63,389,023	-	1,248,876	-	
Wells White		492 702	18,085,195 23,420,753	-	416,256 367,775	-	1,094,139 292,921
Whitley		7,607	23,042,987	<u> </u>	582,762		213,470
		618,235 \$	6,546,848,169 \$	42,011,282		\$ 33,376,308	

County	Less LOIT Homestead Credit	Less LOIT Residential Property Tax Credit	Less Circuit Breaker Credit	Current Taxes	and Penalties	Total Current and Delinquent Taxes and Penalties Charged
Adams Allen Bartholomew Benton	\$ - - -	\$ - - -	\$ 232,252 4,759,622 80,439 61,429			\$ 29,578,700 362,324,880 83,735,860 11,361,350
Blackford Boone Brown Carroll	- - 1,593,863 -	-	454,073 3,657 1 178,740	9,837,608 68,352,905 10,395,283 13,923,298	1,676,650 6,599,147 3,905,049 1,665,518	12,377,281 77,026,004 16,078,067 16,785,105
Cass Clark Clay Clinton	:	- - - 1,345,060	3,207,326 269,565 152,853 445,070	28,530,140 84,341,115 13,984,326 22,805,675	3,255,091 14,395,417 1,388,467 3,627,742	37,163,752 105,418,617 15,836,877 30,099,905
Crawford Daviess Dearborn Decatur	:	- - -	241,243 1,093,016 - 854	7,523,122 22,879,016 45,191,946 16,010,996	1,696,500 1,368,222 4,483,168 1,694,521	9,574,027 27,021,181 50,640,419 18,419,094
Dekalb Delaware Dubois Elkhart	:	· ·	61,877 12,601,324 4,512 3,235,719	34,702,237 93,167,667 38,645,267 203,331,766	7,016,376 16,434,566 1,475,035 20,285,327	44,410,144 128,852,748 40,960,576 230,902,147
Fayette Floyd Fountain Franklin	:	- - -	711,888 11,494 20,331 2,278	14,939,011 52,123,818 11,588,428 11,809,648	1,943,204 7,116,822 1,013,027 1,517,181	22,402,058 62,671,902 13,099,087 13,650,521
Fulton Gibson Grant Greene	:	- - -	7,306 309,266 2,323,058 371,562	13,523,938 37,342,997 50,013,351 16,199,390	1,498,976 2,996,011 12,979,860 2,374,260	16,981,879 41,182,391 69,340,814 19,338,598
Hamilton Hancock Harrison Hendricks	:	· ·	267,403 198,312 15,788 670,850	361,862,917 62,685,843 18,970,131 166,611,101	23,600,176 3,803,554 1,683,150 9,433,893	396,709,377 68,585,010 21,109,057 186,154,699
Henry Howard Huntington Jackson	8,605,787 - -	- 1,606,748 -	412,586 994,512 551,475 11,839	34,399,711 82,384,868 29,710,067 28,265,317	4,261,782 21,689,273 2,723,446 3,595,778	41,818,027 115,217,487 35,262,501 34,319,346
Jasper Jay Jefferson Jennings	:	1,475,879 - -	3,488 4,025 38,564 178,870	20,712,360 15,805,977 24,861,495 17,627,652	1,589,987 1,726,164 2,240,670 1,946,381	31,548,969 20,294,735 27,690,245 20,090,905
Johnson Knox Kosciusko Lagrange	:	:	1,499,080 1,330,026 25,451 6,799	124,754,297 29,972,913 71,710,501 24,051,816	15,767,529 2,992,724 5,654,489 2,053,999	145,442,500 34,774,869 78,443,157 27,413,627
Lake Laporte Lawrence Madison	:	-	70,253,494 3,104,032 1,648,726 16,733,887	667,897,919 117,266,002 32,223,579 95,601,919	362,418,320 8,682,700 3,346,000 19,742,533	1,117,069,051 130,977,005 37,959,216 139,004,213
Marion Marshall Martin Miami	1,623,907 - - 1,632,246	2,043,031	17,944,837 110,148 31,477 124,165	1,002,891,171 39,702,593 5,442,236 14,276,763	116,503,930 3,419,455 634,794 2,739,005	1,174,282,667 43,938,431 6,202,968 25,176,735
Monroe Montgomery Morgan Newton	5,143,557 - -	-	10,018 237,260 19,197 41,196	93,283,424 28,591,935 28,706,517 12,734,439	6,117,974 4,829,228 4,364,942 1,037,300	102,568,961 41,382,697 49,832,516 14,038,260
Noble Ohio Orange Owen		· ·	126,490 316 5,234 26,046	38,606,034 2,527,765 10,844,451 12,803,721	5,147,109 138,525 1,036,687 2,075,057	46,547,021 2,718,174 12,023,941 15,128,554
Parke Perry Pike Porter Posev	:	- - -	4,605 229,019 107,888 132,786 139,993	8,935,272 12,807,935 13,043,858 170,310,322 29,187,865	1,001,795 1,264,934 773,614 18,079,580 2,382,441	11,254,643 14,796,274 14,071,722 202,440,081 32,452,810
Pulaski Putnam Randolph Ripley			139,995 - 301 1,154,495 4,673	6,996,554 22,131,961 19,071,226 16,008,632	2,36,441 691,737 3,078,786 2,345,548 1,527,911	10,885,020 27,181,286 22,883,665 18,579,308
Rush St Joseph Scott Shelby		-	765,299 17,334,664 136,538 18,115	13,915,129 287,388,331 15,686,167 39,262,551	1,163,150 44,061,083 2,133,260 5,211,329	16,870,441 363,904,528 18,741,545 45,153,418
Spencer Starke Steuben Sullivan		-	45,079 11,255 1,896 252,627	20,484,059 15,060,236 31,732,109 16,976,713	1,036,821 2,829,991 5,108,693 1,225,343	21,976,291 18,382,776 39,100,148 18,663,286
Switzerland Tippecanoe Tipton Union		: - -	4,461 6,738 226,375 119,145	5,343,300 146,105,280 13,215,125 6,573,119	1,11,948 14,148,993 1,414,424 647,022	16,542,994 167,343,435 15,414,118 7,459,102
Vanderburgh Vermillion Vigo Wabash	2,880,195	-	723,868 228,513 5,487,816 59,559	165,768,859 14,752,953 95,280,821 14,666,664	10,569,740 1,606,647 14,690,253 1,570,025	180,205,141 16,782,848 117,283,090 24,213,361
Warren Warrick Washington Wayne	2,000, 190 - -	:	161 268,155 202,472 1,476,595	6,827,850 45,039,306 16,254,276 60,663,553	502,511 4,436,371 2,254,630 6,716,634	8,110,447 50,900,871 20,011,210 70,105,657
Wayne Wells White Whitley Totals	1,115,621 - - \$ 22,595,177	\$ 6,470,718	492 702 7,607	15,458,686 22,759,355 22,239,147	1,075,867 3,960,205 1,601,276	19,161,062 27,380,958 24,644,263
		. 0,510,110		. 0,000,.00,422		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

State of Indiana

Property and Excise Taxes Collected in 2009 by County

County	Property Taxes	Property Tax	Homestead	Total	License	Total Excise,
	Paid by	Replacement Credit	Credit	Property Taxes	Excise Tax	and Property
	Taxpayers	Paid by State	Paid by State and County	Collected	Collected	Tax Collected
Adams	\$ 25,609,903	\$ (78,205)	\$ 1,367,519	\$ 26,899,218	\$ 1,734,697	\$ 28,633,914
Allen	310,899,135	(1,024,343)	18,016,586	327,891,378	24,519,003	352,410,381
Bartholomew	73,900,854	(414,464)	1,491,282	74,977,672	5,570,154	80,547,826
Benton	9,073,138	1,615,929	187,532	10,876,600	604,931	11,481,531
Blackford	9,969,142	(48,670)	401,674	10,322,146	829,423	11,151,569
Boone	68,938,703	(216,027)	2,035,605	70,758,281	5,095,379	75,853,660
Brown	9,963,584	(57,946)	1,770,495	11,676,133	1,071,615	12,747,748
Carroll	14,062,584	702,202	305,923	15,070,709	1,481,867	16,552,576
Cass	28,162,374	(41,001)	2,165,381	30,286,753	2,450,374	32,737,127
Clark	76,639,150	(763,445)	6,399,893	82,275,598	6,523,788	88,799,386
Clay	14,129,721	(9,902)	311,325	14,431,144	1,678,822	16,109,966
Clinton	22,115,407	(50,938)	3,286,134	25,350,603	1,916,389	27,266,992
Crawford	7,150,142	(8,922)	111,697	7,252,917	463,298	7,716,215
Daviess	22,306,271	(79,385)	1,687,279	23,914,165	1,990,388	25,904,553
Dearborn	45,783,371	(148,390)	961,237	46,596,218	3,480,903	50,077,121
Decatur	15,193,682	(42,108)	713,571	15,865,146	1,688,677	17,553,823
Dekalb	33,988,020	(128,204)	2,642,359	36,502,174	2,592,665	39,094,839
Delaware	88,416,353	(88,395)	6,646,969	94,974,927	6,777,037	101,751,964
Dubois	38,475,386	(7,222)	836,644	39,304,808	3,278,385	42,583,193
Elkhart	196,876,462	(584,249)	4,030,154	200,322,368	11,525,279	211,847,647
Fayette	14,033,794	3,449,856	1,096,150	18,579,801	1,062,310	19,642,110
Floyd	51,224,382	(7,676)	3,431,581	54,648,287	4,743,221	59,391,508
Fountain	11,681,990	(24,673)	482,139	12,139,456	1,209,691	13,349,148
Franklin	12,110,353	(13,833)	321,952	12,418,472	1,431,725	13,850,197
Fulton	13,406,159	793,867	1,101,861	15,301,886	1,355,721	16,657,607
Gibson	37,862,150	(39,598)	533,818	38,356,370	2,467,531	40,823,901
Grant	52,246,216	(135,369)	4,028,427	56,139,273	3,900,951	60,040,224
Greene	16,587,079	(6,862)	405,128	16,985,345	2,208,706	19,194,051
Hamilton	358,416,781	(589,879)	11,634,229	369,461,131	28,453,777	397,914,908
Hancock	61,936,262	(17,897)	1,915,918	63,834,283	6,014,363	69,848,646
Harrison	18,768,539	(17,432)	439,949	19,191,057	2,321,592	21,512,648
Hendricks Henry Howard Huntington	160,878,651	(317,131)	9,443,163	170,004,683	12,821,898	182,826,581
	31,255,840	(71,688)	2,742,130	33,926,282	3,205,404	37,131,686
	71,310,975	(60,219)	10,175,827	81,426,584	6,737,056	88,163,640
	27,775,949	(266,408)	2,271,654	29,781,195	2,477,330	32,258,525
Jackson	27,330,231	(157,939)	2,482,672	29,654,964	2,799,122	32,454,086
Jasper	19,378,204	7,383,138	440,230	27,201,572	1,663,521	28,865,093
Jay	15,595,731	(6,532)	2,762,572	18,351,771	1,191,585	19,543,356
Jefferson	24,380,184	(17,304)	548,145	24,911,026	1,839,389	26,750,415
Jennings	17,081,055	(1,225)	343,738	17,423,568	1,435,144	18,858,712
Johnson	123,273,582	(316,016)	3,395,113	126,352,679	11,230,526	137,583,205
Knox	29,196,964	(5,238)	478,644	29,670,370	2,513,020	32,183,390
Kosciusko	71,735,135	(74,708)	1,050,130	72,710,558	5,030,597	77,741,155
Lagrange	23,319,070	(55,606)	1,296,558	24,560,022	1,472,885	26,032,907
Lake	613,551,575	(1,205,833)	16,120,951	628,466,694	33,398,369	661,865,062
Laporte	INCLUDED IN 2010 DATA	-	-	-	-	-
Lawrence	31,418,486	(9,541)	748,543	32,157,488	3,158,318	35,315,806
Madison	88,329,858	(169,726)	6,970,967	95,131,099	8,665,223	103,796,322
Marion	916,530,789	(9,828,126)	36,622,043	943,324,707	63,394,374	1,006,719,080
Marshall	39,339,113	(96,761)	704,208	39,946,559	2,932,366	42,878,925
Martin	5,586,496	(14,181)	95,557	5,667,872	604,913	6,272,785
Miami	15,092,703	2,717,049	4,449,888	22,259,640	1,984,714	24,244,353
Monroe	93,234,996	(18,995)	3,179,073	96,395,074	7,240,576	103,635,649
Montgomery	27,244,002	796,922	6,483,353	34,524,277	2,407,542	36,931,819
Morgan	30,210,121	14,372,871	2,178,571	46,761,563	5,029,131	51,790,695
Newton	12,600,811	(17,928)	226,078	12,808,961	1,072,628	13,881,588
Noble Ohio Orange Owen	37,494,934 2,517,697 11,117,427 13,188,761	(11,926) (118,236) (5,702) (9,683) (6,405)	2,660,497 46,659 138,852 225,271	40,037,195 2,558,654 11,246,596 13,407,627	2,635,905 266,874 1,205,107 1,265,030	42,673,100 2,825,528 12,451,704 14,672,657
Parke	9,051,897	556,261	754,004	10,362,163	1,049,449	11,411,611
Perry	12,846,290	(20,444)	496,832	13,322,679	1,147,686	14,470,365
Pike	13,061,623	(10,647)	146,910	13,197,886	829,787	14,027,673
Porter	157,466,814	(243,136)	13,986,246	171,209,923	11,783,855	182,993,778
Posey Pulaski Putnam Randolph	28,388,887 7,164,201 22,460,204 19,043,147	(440,328) 2,437,285 (10,344) (3,884)	724,962 757,664 1,970,719	28,673,521 10,359,150 24,420,579 19,352,693	1,908,829 860,963 2,124,506 1,471,377	30,582,350 11,220,112 26,545,085 20,824,070
Ripley	15,878,766	(3,930)	1,047,516	16,922,351	1,656,099	18,578,451
Rush	13,957,003	(344)	1,032,150	14,988,809	1,099,737	16,088,546
St Joseph	266,470,735	(253,742)	15,047,009	281,264,001	17,440,895	298,704,896
Scott	15,399,893	(14,825)	790,073	16,175,140	1,268,597	17,443,737
Shelby	35,159,111	(63,582)	653,035	35,748,564	2,843,085	38,591,649
Spencer	20,403,366	(8,059)	414,233	20,809,540	1,487,952	22,297,492
Starke	15,184,966	17,946	484,815	15,687,727	1,519,085	17,206,812
Steuben	32,375,099	1,421,644	767,184	34,563,927	2,265,453	36,829,379
Sullivan	17,029,150	(9,151)	209,547	17,229,546	1,428,980	18,658,526
Switzerland	5,732,964	(3,225)	83,256	5,812,995	463,310	6,276,305
Tippecanoe	142,960,199	(708,061)	7,045,931	149,298,069	9,691,098	158,989,167
Tipton	13,130,730	1,983	556,222	13,688,935	1,372,728	15,061,663
Union	6,453,124	(4,358)	118,313	6,567,078	458,683	7,025,761
Vanderburgh	158,504,868	(730,917)	3,119,310	160,893,262	11,660,570	172,553,832
Vermillion	14,356,490	(69,534)	193,544	14,480,499	1,223,484	15,703,983
Vigo	92,264,791	(254,304)	1,801,537	93,812,024	6,658,482	100,470,506
Wabash	14,821,681	2,899,200	5,061,648	22,782,529	1,980,710	24,763,239
Warren	6,943,459	430,665	348,054	7,722,177	641,596	8,363,774
Warrick	44,636,099	(21,258)	1,163,398	45,778,239	4,602,833	50,381,072
Washington	15,807,179	(29,362)	1,311,573	17,089,390	1,647,442	18,736,832
Wayne	59,107,254	(137,875)	1,243,960	60,213,339	3,956,049	64,169,389
Wells	15,391,877	(794)	2,635,175	18,026,257	1,701,737	19,727,994
White	22,569,834	(19,781)	634,413	23,184,467	1,836,733	25,021,200
Whitley	22,505,209	(8,768)	803,593	23,300,034	2,123,075	25,423,109
Totals	\$ 5,676,423,340	\$ 19,030,002	\$ 264,757,751	\$ 5,960,211,092	\$ 432,326,074	\$ 6,392,537,166

State of Indiana Distribution of Property and Excise Taxes Collected in 2009 by Fund and County

County	Stat Fair Boar	r	State Forestry Fund	Hospital Care for Indigent Fund	Medical Assistance to Wards Fund	Children with Special Health Care Needs Fund		County Funds	Township Funds		School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$	-	\$ -	\$ -	\$ -	\$ -	\$	7,598,797	\$ 582,388	\$	14,093,766	\$846,121	\$5,512,842	\$28,633,914
Allen Bartholomew		-			-	-		63,846,308 15,669,817	7,348,232 1,727,612		124,139,123 32,648,757	24,816,099 2,219,740	132,260,619 28,281,900	352,410,381 80,547,826
Benton		5	11	48	14	13		2,848,045	299,861		6,083,478	582,011	1,668,044	11,481,531
Blackford		3	6	118	12	22		3,284,137	337,190		4,743,190	360,981	2,425,910	11,151,569
Boone Brown		11	22	112	6	10		8,237,206 3,895,046	1,681,220 339,405		44,871,502 7,597,593	3,019,183 454,126	18,044,388 461,578	75,853,660 12,747,748
Carroll		-	-	-	-	-		4,260,044	788,454		7,956,125	778,218	2,769,735	16,552,576
Cass		3	5	144	35	6		8,326,270	1,135,017		13,828,760	1,162,641	8,284,245	32,737,127
Clark		-	-	-	-	-		9,222,677	1,064,259		36,208,447	2,667,535	39,636,469	88,799,386
Clay Clinton		3	6	47	11	6		3,438,751 6,237,325	491,722 1,022,343		9,577,637 12,201,622	384,216 1,580,526	2,217,641 6,225,103	16,109,966 27,266,992
Crawford						-		2,657,024	108,807		3,966,073	138,554	845,757	7,716,215
Daviess		-	-	-	-	-		8,920,296	502,136		10,538,233	487,604	5,456,283	25,904,553
Dearborn Decatur		-	-	-	-	-		9,936,714 4,629,348	742,772 578,424		26,408,939 7,651,243	2,393,209 480,877	10,595,487 4,213,931	50,077,121
Dekalb		-	-		_	_							10.089.153	17,553,823 39,094,839
Delaware		-	-		-	-		7,614,177 20,039,886	716,816 3,333,912		19,111,760 34,815,936	1,562,933 3,863,911	39,698,320	101,751,964
Dubois		-	-	-	-	-		6,604,965	553,776		23,664,378	1,689,321	10,070,754	42,583,193
Elkhart		-	-	-	-	-		32,175,389	8,708,955		101,131,002	7,951,160	61,881,139	211,847,647
Fayette Floyd		-	-	-	-	-		4,941,901 7,407,490	400,939 660,702		6,820,512 32,091,293	666,326 1,530,287	6,812,432 17,701,736	19,642,110 59,391,508
Fountain		-	-		-	-		3,509,053	350,276		6,447,008	460,388	2,582,422	13,349,148
Franklin		-	-	-	-	-		3,177,240	258,588		8,326,473	719,295	1,368,600	13,850,197
Fulton		-	-	-	-	-		4,045,262	573,720		7,353,929	1,483,974	3,200,723	16,657,607
Gibson Grant		-	-	-	-			10,474,574 13,641,368	843,525 1,175,796		15,280,659 19,496,755	1,233,502 2,566,868	12,991,641 23,159,436	40,823,901 60,040,224
Greene		-	-	-	-	-		5,905,053	829,975		9,445,102	841,694	2,172,228	19,194,051
Hamilton		-	-	-	-	-		49,176,272	16,911,921		184,429,596	11,637,544	135,759,577	397,914,908
Hancock Harrison		-	-	-	-			13,690,539 5,971,526	5,531,134 552,205		39,264,501 12,483,847	1,293,771	11,362,472 1,211,300	69,848,646 21,512,648
Hendricks		-	-		-			21,334,111	9,715,651		95,934,805	4,986,387	50,855,627	182,826,581
Henry		_	-		-	-		8,778,375	1,121,735		16,946,452	2,126,369	8,158,755	37,131,686
Howard		-	-	-	-	-		17,508,789	2,180,331		34,124,196	4,127,946	30,222,379	88,163,640
Huntington Jackson		-			-	-		6,369,415 7,028,853	655,268 553,095		13,134,085 14,522,655	1,550,982 1,809,735	10,548,775 8,539,748	32,258,525 32,454,086
Jasper						-		6,936,089	815,286		15,809,310	1,719,750	3,584,658	28,865,093
Jay		-	-	-	-	-		4,435,743	323,569		9,515,183	810,031	4,458,831	19,543,356
Jefferson		-	-	-	-	-		6,821,949 4,603,257	557,505 404,765		11,675,906 9,342,342	1,017,878 404,209	6,677,178 4,104,140	26,750,415 18,858,712
Jennings		84	407	- 40	-	-								
Johnson Knox		84	167	10	10	115		15,270,004 7,396,618	788,090 1,026,836		73,420,841 13,026,065	5,584,344 1,177,121	42,519,539 9,556,751	137,583,205 32,183,390
Kosciusko		-	-	-	-	-		10,248,175	3,313,657		43,777,930	3,045,890	17,355,503	77,741,155
Lagrange		-	-	-	-	-		5,389,054	790,621		14,567,966	545,727	4,739,539	26,032,907
Lake Laporte	INCLUE	- DED IN	- N 2010 DATA	-	-	-		109,779,626	18,341,537		211,605,334	26,069,623	296,068,942	661,865,062
Lawrence		-	-	-	-	-		6,985,740	685,761		16,264,052	1,685,360	9,694,891	35,315,806
Madison		-	-	-	-	-		17,916,612	2,370,567		44,840,429	4,772,714	33,896,000	103,796,322
Marion Marshall		-	-	-	-	-		127,897,686 7,260,969	73,055,741 1,968,235		398,724,377 19,281,838	40,047,747 2,379,552	366,993,528 11,988,330	1,006,719,080 42,878,925
Martin		-			-	-		1,801,046	202,905		3,473,993	80,309	714,531	6,272,785
Miami		-	-	-	-	-		5,873,114	496,178		10,627,365	421,421	6,826,275	24,244,353
Monroe		-	-	-	-	-		21,584,223	4,304,856		34,156,223	6,199,108	37,391,239	103,635,649
Montgomery Morgan		-	-	-	-	-		5,892,643 7,923,988	1,199,379 4,460,338		20,153,234 25,866,049	1,842,339 2,111,494	7,844,223 11,428,825	36,931,819 51,790,695
Newton		-	-	-	-	-		5,145,400	761,731		5,359,821	1,397,136	1,217,501	13,881,588
Noble		15	31	173	35	13		8,112,152	1,228,586		20,326,416	2,408,380	10,597,299	42,673,100
Ohio		-	-	-	-	-		1,225,167 2,536,759	72,134		1,013,665	103,172	411,390 3,243,298	2,825,528
Orange Owen		-	-		-	-		3,090,778	165,296 269,979		5,913,217 9,562,781	593,134 733,840	1,015,279	12,451,704 14,672,657
Parke						-		3,301,838	516,374		6,535,744	241,097	816,560	11,411,611
Perry		-	-	-	-	-		3,356,243	154,792		6,161,818	808,440	3,989,072	14,470,365
Pike Porter		5	9	117	44	1		5,249,205 35,354,575	322,424 5,743,643		6,824,115 79,912,766	502,491 7,702,914	1,129,261 54,279,881	14,027,673 182,993,778
Posey Pulaski		-	-	-	-			8,933,786 4,247,463	1,582,046 477,042		14,288,564 4,738,601	1,536,755 826,930	4,241,198 930,076	30,582,350 11,220,112
Putnam		-	-	-	-	-		4,143,090	436,578		15,886,299	787,738	5,291,380	26,545,085
Randolph		-	-	-	-			5,279,638	584,985		8,925,901	461,784	5,571,761	20,824,070
Ripley Rush		-	-	-	-	-		3,247,287 4,586,221	338,245 454,389		11,723,646 6,610,316	611,274 227,531	2,658,000 4,210,089	18,578,451 16,088,546
St Joseph		-	-	-	-	-		47,119,511	10,809,020		88,569,293	16,181,441	136,025,632	298,704,896
Scott		-	-	-	-	-		4,282,031	363,044		8,510,823	455,876	3,831,963	17,443,737
Shelby		-	-	-	-	-		7,053,961	791,028		19,582,161	582,884	10,581,614	38,591,649
Spencer Starke		-	-		-	-		6,172,848 3,847,943	735,902 902,512		10,443,498 8,916,545	1,378,534 1,144,902	3,566,709 2,394,910	22,297,492 17,206,812
Steuben		-	-	-	-	-		7,233,982	1,320,231		20,090,900	1,346,875	6,837,392	36,829,379
Sullivan		-	-	-	-	-		5,768,355	885,746		9,395,796	1,028,972	1,579,657	18,658,526
Switzerland Tippecanoe		164	328	943	1,148	266		2,144,361 25,795,370	183,535 2,378,273		3,426,428 69,743,068	177,659 5,663,257	344,322 55,406,350	6,276,305 158,989,167
Tipton		-	328	943	1,148	200		3,322,804	648,615		6,853,942	846,119	3,390,184	15,061,663
Union		-	-	-	-	-		1,578,711	115,742		4,310,209	408,394	612,705	7,025,761
Vanderburgh		-	-	-	-	-		46,107,959	3,965,264		41,159,816	12,205,146	69,115,648	172,553,832
Vermillion Vigo		-	-	-	-	-		6,020,134 25,299,859	700,811 1,487,760		6,737,566 27,815,611	965,875 4,810,887	1,279,596 41,056,389	15,703,983 100,470,506
Wabash			,		·			4,685,774	937,185		10,319,546	981,470	7,839,265	24,763,239
Warren		-	-		-			3,108,368	236,503		4,208,222	235,975	574,705	8,363,774
Warrick		-	-	-	-	-		14,625,892	2,043,606		24,101,578	3,282,267	6,327,729	50,381,072
Washington		-	-	-	-	-		4,557,408	571,791		9,902,292	358,137	3,347,203	18,736,832
Wayne Wells		3	6	- 51	13	5		16,656,823 4,025,581	1,932,146 470,629		18,927,810 10,376,715	2,028,513 1,328,313	24,624,096 3,526,678	64,169,389 19,727,994
White		-	-	-	-	-		6,843,063	687,468		12,709,793	795,000	3,985,876	25,021,200
Whitley		-			-			5,890,583	1,082,292		12,497,937	1,091,114	4,861,182	25,423,109
Totals	\$	296	\$ 592	\$ 1,762	\$ 1,328	\$ 458	\$ 1	1,136,369,502	\$ 235,841,336	\$ 2	2,665,851,087	\$ 270,628,881	\$ 2,083,841,922	\$ 6,392,537,166

State of Indiana Property Tax Schedules For Year Ended December 31, 2009 Payable 2010

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

In 2012 LaPorte County combined the 2009 and 2010 property tax billing. On the following schedules the 2009 and 2010 property tax charges are shown separately on the 2009 and 2010 schedules, but the combined property tax collections and distributions are shown only on the 2010 schedules. On the Property Taxes Charged 2010 by Fund and County schedule \$125,948,702 of the \$127,012,829 delinquent tax amount is 2009 current net tax of \$117,266,002 and delinquent tax for tax years prior to 2009 of \$8,682,700.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. There is a state homestead credit referred to as house enrolled act (HEA) 1001-2008 state homestead credit funded by the general revenues of the state and in some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The state and local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit. The state homestead credit dollars are paid by the state to county treasurers to replace the state homestead credit granted to homestead property taxpayers and, where applicable, the local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the state paid homestead credits and the locally funded homestead credits are shown in separate columns.

The HEA 1001-2008 state homestead credit percentage is a uniform percentage calculated by county auditors based on the amount of HEA 1001-2008 state homestead credit dollars distributed by the state to the county and the total homestead property tax liability after property tax replacement credit. For payable 2009 property taxes a total of \$140 million was distributed to counties for HEA 1001-2008 state homestead credit. The allocation basis of the \$140 million was the payable 2008 property taxes on homestead property.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and is computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by county auditors and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the Indiana Department of Local Government Finance based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is an additional residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by county auditors and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2010 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana Assessed Value and Current Property Tax Levied by County

Payable 2010

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,305,586	\$ 26,928
Allen	13,664,525	317,412
Bartholomew	4,071,555	82,303
Benton	602,450	9,188
Blackford	382,929	9,181
Boone	3,914,531	70,381
Brown	1,237,773	9,025
Carroll	1,015,686	15,674
Cass	1,245,682	27,328
Clark	4,806,986	91,217
Clay	785,330	11,328
Clinton	1,345,110	22,705
Crawford	283,720	6,997
Daviess	1,116,245	22,276
Dearborn	2,428,528	45,941
Decatur	1,289,525	20,441
Dekalb	2,246,771	36,322
Delaware	3,554,587	83,689
Dubois	2,102,940	39,443
Elkhart	8,939,852	199,870
Fayette	673,722	14,637
Floyd	3,122,908	55,602
Fountain	708,895	12,454
Franklin	938,016	12,519
Fulton	957,749	13,831
Gibson	2,023,954	41,325
Grant	2,257,612	47,595
Greene	808,018	16,966
Hamilton	20,231,360	364,939
Hancock	2,918,525	60,684
Harrison	1,629,662	22,455
Hendricks	7,720,636	169,259
Henry	1,475,335	31,431
Howard	3,764,916	84,011
Huntington	1,330,233	27,229
Jackson	1,822,207	30,556
Jasper	2,528,981	20,277
Jay	814,486	16,499
Jefferson	1,214,582	24,970
Jennings	826,932	18,463
Johnson	5,992,860	124,229
Knox	1,373,557	28,537
Kosciusko	5,620,069	71,138
Lagrange	2,013,030	24,461
Lake	22,628,302	643,250
Laporte	5,420,370	116,303
Lawrence	1,264,579	28,656
Madison	3,613,253	92,507
Marion	40,446,747	934,346
Marshall	2,589,182	39,524
Martin	302,204	5,624
Miami	1,012,878	14,996

County	Assessed Value	Net Tax Levied
Monroe	6,456,693	101,341
Montgomery	1,870,067	29,774
Morgan	3,024,088	28,273
Newton	744,421	14,798
Noble	2,073,616	35,474
Ohio	257,344	2,084
Orange	734,364	12,086
Owen	638,282	12,611
Parke	699,444	9,870
Perry	602,001	13,205
Pike	642,225	13,094
Porter	9,503,127	173,878
Posov	1 020 471	20 227
Posey Pulaski	1,830,471	29,237 6.054
Pulaski Putnam	670,900	6,954
	1,604,599	25,865
Randolph	942,788	18,915
Ripley	1,200,655	16,598
Rush	806,270	13,668
St Joseph	9,964,458	266,244
Scott	755,516	15,692
Shelby	2,326,774	42,778
Spencer	1,401,990	21,255
Starke	979,195	17,344
Steuben	3,078,785	31,043
Sullivan	812,821	17,416
Switzerland	475,605	5,615
Tippecanoe	7,384,428	142,865
Tipton	794,572	13,368
Union	304,611	6,265
Vanderburgh	7,788,247	157,263
Vermillion	7,766,247	14,519
Vigo	3,775,632	87,506
-		
Wabash	1,180,196	14,463
Warren	484,023	6,933
Warrick	2,957,372	46,776
Washington	821,890	16,012
Wayne	2,458,619	60,058
Wells	1,216,018	15,638
White	1,656,917	23,134
Whitley	1,445,624	22,504
Total	\$ 293,525,603	5,959,338
LOIT Property Replacement C		83,997
HEA 1001-200		
Homestead Cre		81,343
COIT Homeste		36,860
CEDIT Homest		62,528
LOIT Homeste		18,758
LOIT Residenti		
Tax Replaceme		19,942
Circuit Breaker		474,597
Total Current T	ax Levy	\$ 6,737,363

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2010 by County

County	Value of Land	Value of Improvements		Total Value of Land and Improvements		Standard Deduction	Supplemental Standard Deduction		Mortgage and Contract Deduction
Adams	\$ 466,156,340	\$ 1,413,269,170		1,879,425,510	\$	390,379,140	\$ 236,301,789	\$	18,503,581
Allen Bartholomew Benton	4,055,791,400 1,347,382,960 386,453,400	16,141,381,800 3,890,086,130 322,437,200		20,197,173,200 5,237,469,090 708,890,600		4,008,465,646 868,033,330 99,522,970	2,885,672,766 693,284,225 41,947,930		214,343,653 38,626,674 4,921,400
Blackford	158,205,500	395,659,600		553,865,100		144,752,330	51,770,307		6,927,420
Boone Brown	1,541,078,400 619,744,600	4,250,342,200 1,016,888,400		5,791,420,600 1,636,633,000		719,974,380 203,235,540	1,021,958,167 162,949,574		38,580,844 8,976,250
Carroll	523,122,400	828,634,500		1,351,756,900		247,112,160	126,479,364		11,462,592
Cass Clark	555,352,100 1,834,191,700	1,203,605,100 5,163,661,868		1,758,957,200 6,997,853,568		409,607,708 1,312,189,770	170,928,932 922,089,526		18,488,000 62,766,815
Clay	337,071,860	852,561,100		1,189,632,960		288,021,900	125,776,456		14,002,644
Clinton	605,937,300	1,223,542,500		1,829,479,800		361,836,660	173,496,370		17,771,484
Crawford Daviess	122,229,000 364,716,600	276,537,000 1,109,920,883		398,766,000 1,474,637,483		97,789,800 302,208,334	35,419,895 150,292,714		5,247,212 13,979,062
Dearborn Decatur	881,401,210	2,622,966,600		3,504,367,810		636,200,400	565,463,390		27,613,800
Dekalb	520,254,900 629,937,400	1,260,263,650 2,026,182,000		1,780,518,550 2,656,119,400		291,429,618 486,559,480	175,636,164 299,185,088		14,294,532 22.001.190
Delaware	1,252,078,600	4,220,559,800		5,472,638,400		1,170,501,462	613,343,937		59,109,568
Dubois Elkhart	642,806,450 2,742,898,940	2,199,180,501 9,588,839,900		2,841,986,951 12,331,738,840		518,870,870 2,078,011,180	362,989,144 1,581,829,894		21,322,984 94,535,638
Fayette	301,792,900	755,809,600		1,057,602,500		264,610,140	108,449,201		13,923,820
Floyd	926,506,083	3,877,698,903		4,804,204,986		901,625,820	776,305,051		37,110,472
Fountain Franklin	358,018,500 401,877,900	574,133,800 1,023,172,100		932,152,300 1,425,050,000		194,239,900 281,145,840	79,196,427 207,986,611		8,112,672 10,835,162
Fulton	466,200,000	775,447,710		1,241,647,710		225,806,910	126,103,212		11,051,197
Gibson Grant	517,050,800 864,765,900	1,549,319,000 2,644,139,976		2,066,369,800 3,508,905,876		382,400,860 691,359,127	203,940,128 302,519,490		16,626,670 33,932,996
Greene	375,531,600	862,897,730		1,238,429,330		326,626,440	121,786,170		17,125,074
Hamilton	7,085,612,000	21,943,682,250		29,029,294,250		3,514,868,100	5,358,143,007		211,747,812
Hancock Harrison	1,163,393,300 505,101,570	3,480,208,603 1,846,169,500		4,643,601,903 2,351,271,070		938,105,114 471,389,100	790,907,748 305,073,942		45,366,025 20,993,352
Hendricks	2,972,732,600	8,828,756,780		11,801,489,380		1,896,503,830	1,829,069,552		101,357,164
Henry Howard	619,807,420 1.120,972,700	1,684,519,490 3.602,157,400		2,304,326,910 4,723,130,100		577,441,925 972,094,340	275,596,700 531,027,506		28,354,680 54,829,066
Huntington	511,847,560	1,573,610,900		2,085,458,460		449,119,317	242,642,489		22,815,373
Jackson	620,689,500	1,740,858,800		2,361,548,300		471,038,760	253,584,874		22,996,292
Jasper Jay	725,714,490 332,130,300	1,984,790,000 678,014,800		2,710,504,490 1,010,145,100		384,443,700 223,842,840	270,233,294 84,933,084		16,482,000 11,057,048
Jefferson	440,395,900	1,265,173,400		1,705,569,300		373,390,860	206,612,574		18,611,358
Jennings	365,185,200	869,402,800		1,234,588,000		303,284,960	126,166,094		15,351,742
Johnson Knox	2,124,252,900 631,576,280	7,050,191,500 1,143,175,180		9,174,444,400 1,774,751,460		1,697,692,620 349,639,691	1,426,153,123 161,794,643		81,956,742 19,019,797
Kosciusko Lagrange	2,874,900,000 763,617,400	4,238,124,960 1,906,664,700		7,113,024,960 2,670,282,100		883,304,020 386,147,520	783,004,667 323,111,870		39,490,450 16,451,498
Lake	7.749.353.303	25,082,180,620		32,831,533,923		5.819.673.540	5,168,324,243		331.193.530
Laporte	2,205,589,740	5,091,291,100		7,296,880,840		1,272,661,720	870,666,505		56,100,292
Lawrence Madison	383,958,700 1,263,020,800	1,624,528,950 4,803,176,800		2,008,487,650 6,066,197,600		517,648,940 1,500,033,880	241,407,011 722,598,694		27,011,306 74,664,737
Marion	11,357,346,900	43,795,914,000		55,153,260,900		9,464,654,340	6,825,537,053		497,846,180
Marshall Martin	1,112,243,400 111,456,300	2,432,518,200 309,582,800		3,544,761,600 421,039,100		546,384,890 103,816,174	383,489,974 39,433,228		27,036,698 4,935,696
Miami	436,322,400	1,100,703,900		1,537,026,300		369,145,380	163,158,942		19,790,222
Monroe	2,477,936,430	6,718,125,570		9,196,062,000		1,229,026,930	1,186,489,095		60,443,146
Montgomery Morgan	745,158,870 1,216,288,600	1,605,183,710 3,345,515,700		2,350,342,580 4,561,804,300		442,349,100 853,520,160	223,915,776 683,099,954		22,405,636 36,508,450
Newton	383,066,500	562,538,000		945,604,500		171,269,820	88,669,618		7,588,995
Noble Ohio	826,965,700 92,744,800	2,019,148,898 290,161,600		2,846,114,598 382,906,400		527,815,251 76,725,480	328,110,273 49,116,170		22,869,400 3.560,208
Orange	240,578,270	762,477,400		1,003,055,670		192,818,640	77,138,300		8,456,820
Owen	302,760,800	682,719,500		985,480,300		242,275,250	111,349,158		11,922,414
Parke Perry	348,133,200 204,982,400	582,083,800 658,512,830		930,217,000 863,495,230		164,896,320 206,551,900	81,650,208 85,361,638		9,429,094 10,056,950
Pike	185,990,660	407,477,000		593,467,660 13,324,944,540		133,699,700	50,495,410		6,580,984
Porter	3,416,244,900 501,819,236	9,908,699,640 1,301,571,400		1,803,390,636		2,041,276,975 322,572,120	2,239,136,651 232,568,854		102,087,217 14.510.652
Pulaski	338,777,420	490,637,810		829,415,230		144,521,150	59,708,897		7,050,522
Putnam Randolph	612,094,900 446,624,400	1,629,998,300 855,109,800		2,242,093,200 1,301,734,200		412,680,342 282,592,380	268,419,975 100,027,467		18,654,400 11,820,466
Ripley	488,573,100	1,250,395,300		1,738,968,400		343,041,840	230,238,330		18,053,296
Rush St Joseph	431,871,200 2,399,227,200	622,359,700 12,472,006,880		1,054,230,900 14,871,234,080		200,428,260 2,859,351,620	95,129,498 2,006,530,750		9,309,300 145,608,067
Scott	285,310,100	830,086,500		1,115,396,600		262,022,400	118,967,133		11,820,338
Shelby	698,411,653	2,258,669,700		2,957,081,353		512,491,360	330,867,490		23,656,854
Spencer Starke	323,693,963 445,896,400	1,022,045,300 940,540,100		1,345,739,263 1,386,436,500		240,630,590 284,181,060	119,684,046 138,362,341		10,638,434 11,959,370
Steuben	1,918,073,100	1,903,716,400		3,821,789,500		400,253,161	388,180,773		19,575,094
Sullivan	345,087,275	525,448,300		870,535,575		193,491,660	66,856,909 50,702,706		11,419,288
Switzerland Tippecanoe	132,846,000 2,096,775,500	470,833,200 7,605,576,200		603,679,200 9,702,351,700		102,457,762 1,531,618,170	1,186,645,969		4,633,596 73,320,668
Tipton	375,208,700	765,016,000		1,140,224,700		210,587,880	124,128,635		9,920,607
Union Vanderburgh	157,436,300 2,723,996,590	251,726,900 8,558,476,550		409,163,200 11,282,473,140		84,578,900 1.976,849,880	40,481,770 1.332,326,574		3,985,350 94,826,402
Vermillion	231,826,900	516,723,150		748,550,050		173,102,694	68,117,704		9,109,552
Vigo	935,023,000	4,160,205,000		5,095,228,000		1,035,832,980	573,210,190		54,812,054
Wabash Warren	473,583,300 299,832,800	1,268,924,200 325,978,300		1,742,507,500 625,811,100		389,089,180 106,714,440	186,943,645 51,763,530		18,139,802 5,209,856
Warrick Washington	916,409,242 389,019,800	3,011,618,000 859,594,500		3,928,027,242 1,248,614,300		754,810,550 308,929,440	634,197,845 139,149,927		37,636,140 13,311,972
Wayne	864,016,300	2.782.112.700		3,646,129,000		757.376.420	385.246.946		36.121.654
Wells	461,022,100	1,265,149,500		1,726,171,600		353,303,640	201,082,476		16,236,062
White Whitley	 844,759,000 503,396,400	1,214,667,010 1,597,180,600	_	2,059,426,010 2,100,577,000		309,579,866 437,261,940	 199,872,443 284,089,771		12,488,378 19,961,888
Totals	\$ 102,357,238,415			410,800,785,517	\$	72,661,420,487	\$ 54,523,807,584	\$	3,653,351,842
	 		_		_		 	_	

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2010 by County

County	Vetera Deduct		Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction		Investment Deduction (Outside Enterprise Zone)	Enterprise Zone Investment Deduction (Within Enterprise Zone)
Adams	\$ 3,022,0		9,152,951 \$	3,637,798 \$	4,371,120		-	\$ -
Allen	46,116,	117	78,363,722	12,585,372	16,226,600	184,212,081	1,082,600	3,537,900
Bartholomew Benton	11,443,0 1,004,1		19,159,926 2,960,614	4,004,967 710,076	4,906,100 123,500	27,529,670 1,475,757	2,008,250	:
Blackford	3,132,		6,796,594	1,934,776	721,700	2,785,282		_
Boone	7,567,	513	7,856,004	2,325,516	5,805,000	119,878,990	288,580	-
rown Carroll	4,748, 3,839,		3,112,508 5,449,134	1,227,534 1,250,116	1,103,240 1,566,800	1,187,900	131,200	
Cass lark	7,683,0 26,310,		14,899,760 27,022,460	2,499,534 17,135,118	363,300 1,166,426	3,433,400 49,864,210	6,650 901,650	37,030,090
Clay	6,173,	578	8,243,800	2,803,516	419,500	3,189,349	-	-
Clinton	4,857,2		10,908,636	2,654,964	1,549,900	9,550,538	20,310	
Crawford Daviess	2,979,6 6,357,2		4,506,756 9,099,716	2,639,590 3,868,864	139,900 810,720	2,833,190		:
Dearborn	10,113,	191	10,296,386	5,237,742	997,400	3,477,772	97,430	-
Decatur	3,530,9		7,291,248	2,358,942	4,692,170	124,781,604	547,850	-
Dekalb Delaware	8,371,2 19,707,9		10,749,229 42,937,356	1,079,349 16,090,233	7,029,400	19,763,050 18,029,656	2,450 132,180	
Dubois	5,653,2	217	9,751,300	2,055,446	7,830,100	101,250	754,510	
Elkhart	25,723,4		39,342,136	11,638,077	1,830,100	16,195,445	3,002,955	
Fayette Floyd	3,818,7 16,899,1		11,056,958 15.413.852	3,788,453 10,180,536	277,000 772,935	5,787,889 16,580,365	139,910 731,500	395,900 2,362,072
Fountain	2,546,0		8,400,822	1,769,560	112,935	508,260	731,300	2,302,072
Franklin	3,706,		7,071,894	2,989,106	3,310,400	-	46,370	-
Fulton	3,747,		6,867,050	1,963,827	2,078,880	4,480,185	388,595	-
Gibson Grant	6,960,i 28,051,i		10,511,478 16,818,087	4,569,870 5,935,631	385,440 2,313,520	35,313,470 114,997,883	193,750	
Greene	8,911,8		14,839,358	5,101,620	294,300	53,580	-	
Hamilton	29,380,		18,296,434	6,406,098	4,388,320	108,820,821	9,623,305	-
Hancock Harrison	18,100,8 10,225,		12,340,256 10,507,752	3,029,327 6,430,956	- 750,500	83,551,945 1,645,975	245,880	-
Harrison Hendricks	10,225, 28,392,0		19,369,470	6,831,434	3,213,690	473,442,870	318,838	
Henry	8,898,6	070	20,581,660	6,683,400	1,126,140	14,734,700	659,600	
Howard	20,727,0		25,461,160	7,345,632	6,111,700	10,542,170	23,800	-
Huntington Jackson	9,075,0 7,253,9		12,231,458 17,017,900	4,409,776 3,996,966	9,613,436	8,245,411 13,043,080		
asper	4,471,	199	7,245,767	4,154,119	457,300	35,489,369		
lay	2,710,6	511	9,345,046	3,376,720	976,700	6,447,590	511,150	-
Jefferson Jennings	9,656, 5,166,		10,775,174 10,654,036	4,755,586 4,989,798	878,050 1,141,110	10,588,510 17,010,290	96,280 43,240	
Johnson	22,951,		22,906,982	6,055,984	3,338,700	97,127,110	2,288,425	
Knox	9,098,		12,724,097	4,508,606	94,800	23,193,320	314,020	151,530
Kosciusko	9,582,0		8,162,575 5,069,520	4,929,630 2,008,312	11,675,802 1,453,600	24,515,953	1,357,680 239,825	-
agrange	4,016,					5,945,940		700 200
Lake Laporte	55,129, 17,787,		127,710,038 37,426,116	78,528,638 9,956,892	1,514,669 21,400	205,696,657 27,638,770	1,822,451 48,650	760,300 561,770
Lawrence	9,913,	153	21,858,556	7,922,872	1,501,315	6,934,550	57,000	785,300
Madison	28,139,		47,477,774	16,718,422	438,000	109,310,732		28,270
Marion Marshall	137,025, 7,362,		165,739,940 13,047,496	42,428,866 4,426,390	8,221,585 1,102,500	208,809,990 19,318,807	9,100,280 11,325	460,100
Martin	3,222,0	808	3,901,738	1,521,620	1,073,154	3,932,720	286,000	
Miami	22,799,		7,760,778	2,392,050	1,340,724	1,131,360	109,425	1,509,100
Monroe Montgomery	23,026,9 4,931,3		22,079,354 17,239,936	7,014,476 3,043,186	3,361,900 333,500	57,636,768 17,501,500	285,450 10,000	4,618,500
Morgan	12,743,		13,752,732	4,536,934	3,098,800	16,056,710	10,000	
Newton	2,207,	136	4,251,750	1,812,494	4,200	5,751,751	-	-
Noble	8,663,		15,108,242	6,068,706	10,395,400	37,899,400	88,360	-
Ohio Orange	1,211,9 3,250,		1,932,414 6,563,424	454,702 3,063,230	701,100 140,850	56,381,150		
Owen	4,842,		6,968,508	2,000,094	-	197,640	5,450	-
Parke	3,503,2		5,368,866	1,101,148	451,685	310,830	-	
Perry Pike	4,126,2 3,071,		7,802,688 4,776,647	3,707,704 1,942,535	224,900 303,600	7,337,625	249,850	
orter	21,102,	575	26,122,398	12,256,952	-	50,418,500	145,080	
osey	5,853,		6,372,196	2,207,390	378,580	435,460	342,100	
Pulaski	1,930,0		3,991,010	1,714,482	682,862 935,900	1,845,360	1,121,399	-
Randolph	8,182, 3,540,		8,315,977 11,095,548	3,113,491 2,936,310	473,700	11,653,425 27,186,605	1,005,450	
Ripley	4,811,	348	7,990,450	3,358,154	3,101,740	4,838,063		
Rush	2,142,	291	6,674,914	1,422,170	600,640	1,747,075	138,350	-
St Joseph Scott	30,350,9 5,545,4		66,094,200 9,536,576	13,133,065 6,679,469	3,676,650	112,042,595 4,204,504	1,416,068	
Shelby	7,624,		11,293,668	2,998,942	2,373,794	34,398,234	408,525	_
Spencer	4,032,	333	4,562,310	1,603,322	900,400	2,371,490	75,750	
Starke Steuben	3,231,		9,307,664 8,581,772	7,069,826 2,285,350	563,500	6,795,870 14,144,530	450.000	-
	5,434,2				-		150,880	
Sullivan Switzerland	5,203,0 1,725,3		6,666,515 2,787,208	3,840,223 1,165,134	126,255	15,804,000	289,300	
Fippecanoe	15,425,	317	14,898,350	3,990,921	4,560	16,112,298		-
Tipton	3,601,		4,670,898	443,642	3,104,100	23,603,761	19,580	-
Jnion /anderburgh	1,294,3 30,689.9		2,117,452 42.980.794	805,776 22,979,382	83,100 676,500	643,080 104,719,295	642,625	2.227.420
/ermillion	3,918,	796	6,237,403	2,742,593	520,780	73,940	2,939,685	109,125
/igo	19,624,8	338	33,873,758	11,618,574	404,900	66,785,640	284,030	-
Vabash	8,026,		12,419,134	5,040,652	5,837,380	3,112,845	250,200	-
Varren Varrick	1,438, 11,521,1	r41 272	3,541,986 9,197,722	850,852 5,949,634	134,100 221,900	1,905,206 2,523,220	161,666 1,709,300	
Vashington	6,621,		9,905,040	5,421,994	2,910	5,462,137	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Vayne	11,944,		26,477,764	12,120,034	983,780	32,756,606	2,103,050	2,188,400
Vells	5,404,8	373	7,183,368	1,198,142	4,546,162	-	28,674,070	79,850
White Whitley	4,831,2 6,289,		7,805,992 11,018,884	1,999,838 1,395,617	235,500 7,135,600	2,992,268 47,954,640	799,390 539,200	
	\$ 1,076,984,		1,554,056,970 \$	554,931,367 \$				\$ 56,805,627

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2010 by County

County		Fertilizer/ Pesticide Deduction	Model Residence Deduction	Tax Exempt Property	Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities		Total Value Of Railroads, Utilities Business Personal Property
Adams	\$	198,500 \$	- \$	79,684,750 \$	1,126,912,433 \$	36,675,970 \$	164,237,140 \$	200,913,110
Allen Bartholomew	Ů	53,700 671,000	1,651,900 88,850	881,117,481 171,181,780 11,337,900	11,863,797,362 3,397,148,558	498,208,840 77,646,420 229,156,620	1,634,619,087 734,441,390	2,132,827,927 812,087,810
Benton			-		544,215,160		37,779,580	266,936,200
Blackford Boone		97,000 19,800	1,372,000	19,020,960 176,844,200	315,926,638 3.688,949,606	16,723,700 63.669.200	63,217,520 184,498,078	79,941,220 248,167,278
Brown			-	40,543,090	1,210,736,706	17,325,320	10,288,605	27,613,925
Carroll		313,900	-	38,723,040	914,241,151	28,344,890	86,326,510	114,671,400
Cass Clark		1,070,200	-	80,024,680 220,234,831	1,049,951,993 4.321,142,549	53,458,780 134,835,060	204,533,810 404,704,720	257,992,590 539,539,780
Clay		295,000		45,492,700	695,214,517	33,868,060	68,180,900	102,048,960
Clinton		561,400	-	116,623,350	1,129,648,951	32,746,340	252,611,221	285,357,561
Crawford Daviess		-	-	15,228,400 42,730,080	234,814,752 942,457,512	27,319,190 35,490,450	22,621,430	49,940,620 218,683,450
Dearborn				88,505,040	2,156,364,959	248,215,680	183,193,000 99,457,880	347,673,560
Decatur		4,229,685	134,450	58,594,400	1,092,996,912	42,777,830	304,762,410	347,540,240
Dekalb		1,271,300	63,350	107,407,618	1,692,636,626	57,801,360	544,859,850	602,661,210
Delaware Dubois		546,500	125.200	414,609,186 108,121,459	3,117,630,383 1,804,411,471	140,023,720 59.615.660	372,628,160 283,325,030	512,651,880 342,940,690
Elkhart		50,000	1,800,550	618,649,660	7,859,129,797	225,819,050	976,979,790	1,202,798,840
Fayette		8,010		60,784,424	584,562,016	28,252,890	67,627,920	95,880,810
Floyd Fountain		20,990	707,650	226,640,700 24,004,300	2,798,874,779 613,353,292	115,419,430 19,410,240	226,269,400 80,794,240	341,688,830 100,204,480
Franklin		-	-	44,437,250	863,520,486	30,392,460	46,684,090	77,076,550
Fulton		562,670	-	28,916,279	829,680,999	36,545,340	96,760,840	133,306,180
Gibson Grant		261,700	299,900	85,111,500	1,319,987,973	290,256,850	502,745,722	793,002,572
Greene				425,633,116 48,756,649	1,887,151,225 694,934,268	72,911,670 59,303,090	429,703,837 57,457,681	502,615,507 116,760,771
Hamilton		136.700	21,424,200	722,305,055	19.023,754,160	416,360,960	952,210,893	1,368,571,853
Hancock		294,830	1,098,600	90,789,189	2,659,772,137	91,192,870	208,525,710	299,718,580
Harrison Hendricks		264,003	3,000	70,794,185 348,417,760	1,453,459,959 7,094,305,125	49,943,960 169,951,500	143,966,360 490,034,128	193,910,320 659,985,628
Henry		33,090	3,000	106,777,820	1,263,439,125	85,193,670	160,396,740	245,590,410
Howard		31,800	159,800	325,368,210	2,769,407,847	98,769,410	1,277,961,350	1,376,730,760
Huntington		27,100	-	169,651,220	1,157,627,806	47,691,730	158,325,587	206,017,317
Jackson		-	53,900	100,783,720	1,471,778,887	67,673,638	350,261,283	417,934,921
Jasper Jay		200,400	130,650	46,297,740 28,714,210	1,941,099,352 638,029,701	420,683,850 33,420,030	198,123,400 167,470,470	618,807,250 200,890,500
Jefferson			-	112,603,400	957,600,739	140,813,280	156,189,509	297,002,789
Jennings		64,700	-	38,638,130	712,077,704	29,932,130	108,187,039	138,119,169
Johnson Knox		317,900	758,900	301,232,856 126,850,400	5,511,981,293 1,067,043,956	143,498,820 164,736,040	401,031,650 202,074,770	544,530,470 366,810,810
Kosciusko		312,800	197,150	287,414,272	5,059,077,889	108,230,870	575,323,440	683,554,310
Lagrange		104,000	-	66,546,741	1,859,187,104	46,311,222	114,452,990	160,764,212
Lake		-	11,772,200	1,440,807,320	19,588,600,755	909,497,727	2,509,068,904	3,418,566,631
Laporte Lawrence		491,100	-	204,778,843 101,667,900	4,799,232,633 1,071,288,347	260,994,710 87,797,790	450,001,120 161,394,690	710,995,830 249,192,480
Madison		-	86,250	374,776,354	3,191,924,905	105,346,530	541,267,400	646,613,930
Marion		-	3,683,150	2,967,697,350	34,822,056,358	978,328,060	5,727,210,716	6,705,538,776
Marshall Martin		288,800 34,400	-	202,880,200 17,608,494	2,339,411,725 241,273,268	65,897,950 11,823,850	232,232,500 50,191,150	298,130,450 62,015,000
Miami		210,300	:	43,005,500	904,672,958	27,124,800	89,217,270	116,342,070
Monroe			238,200	591,346,960	6,010,494,256	118,588,650	445,315,629	563,904,279
Montgomery		295,200	-	145,531,247	1,472,786,122	41,639,780	499,150,612	540,790,392
Morgan Newton		63,900		142,837,630 10,547,400	2,795,649,526 653,437,436	93,144,170 29,250,900	176,030,720 67,425,380	269,174,890 96,676,280
Noble		57,420		132,916,811	1,756,122,032	56,775,230	311,790,875	368,566,105
Ohio			47,600	11,706,050	237,450,714	7,182,470	13,832,295	21,014,765
Orange Owen		27,400	-	28,398,790	626,816,907	32,345,250	77,364,290	109,709,540
Parke		66 540	•	23,367,900	582,551,538	24,908,040	33,338,030	58,246,070
Perry		66,510		25,664,700 35,854,900	637,774,384 502,470,667	31,729,490 16,761,470	31,097,650 119,323,980	62,827,140 136,085,450
Pike		-	- -	23,324,800	369,022,544	229,876,510	48,558,955	278,435,465
Porter			5,312,150	485,825,062	8,341,260,980	366,822,390	997,721,470	1,364,543,860
Posey Pulaski		911,600 972,940	-	30,275,600 19,088,510	1,186,962,942 586,788,025	82,833,940 21,362,810	577,597,190 67,959,770	660,431,130 89,322,580
Putnam			-	131,805,589	1,378,331,920	74,059,320	234,000,723	308,060,043
Randolph		56,100	-	46,921,900	814,077,280	47,225,280	139,065,030	186,290,310
Ripley Rush		- 565.570	-	66,500,350 23,981,410	1,057,034,829 712,091,422	42,142,090 25,234,960	110,179,720 83.817.810	152,321,810 109,052,770
St Joseph		232,650		23,981,410 895,913,454	8,736,883,997	25,234,960 284,586,270	1,220,341,470	1,504,927,740
Scott		-	115,150	39,673,000	656,832,601	23,535,360	97,184,594	120,719,954
Shelby		105,200		69,552,000	1,961,310,552	75,728,920	406,211,183	481,940,103
Spencer Starke		567,890		81,348,200 26,400,100	879,324,498 898,565,593	398,623,720 30,466,150	175,103,830 54,345,750	573,727,550 84,811,900
Steuben		-	-	98,086,300	2,885,097,435	51,918,930	183,035,170	234,954,100
Sullivan				26,756,010	540,208,640	192,479,800	88,227,975	280,707,775
Switzerland		-	-	9,307,975	430,773,213	19,276,670	26,117,480	45,394,150
Tippecanoe Tipton		-	-	583,402,300 58,650,753	6,276,933,147 701,493,062	163,035,650 30,396,830	1,342,631,740 69,872,240	1,505,667,390 100,269,070
Union		164,190	_	8,127,200	266,881,987	13,035,440	26,810,480	39,845,920
Vanderburgh			938,200	943,961,928	6,728,654,237	224,567,770	1,064,456,650	1,289,024,420
Vermillion Vigo		126,700	-	29,648,525 342,982,240	451,902,553 2,955,798,796	190,692,851 347,256,450	163,195,620 800,853,135	353,888,471 1,148,109,585
•		494,080	-		1,000,768,575			
Wabash Warren		23,910		112,385,820 10,868,800	443,198,013	46,146,370 9,396,440	144,856,470 37,373,210	191,002,840 46,769,650
Warrick		-	323,700	162,959,610	2,306,976,349	159,918,970	527,819,996	687,738,966
Washington		-	-	26,525,600	733,284,109	40,738,690	61,761,890	102,500,580
Wayne Wells		881,400 38,600	223,350	292,465,370 68,920,200	2,085,239,873 1,039,504,157	77,347,350 74,040,910	384,829,640 220,723,743	462,176,990 294,764,653
White		170,000	-	34,454,790	1,484,196,333	54,173,720	145,038,870	199,212,590
Whitley		21,000	-	51,738,700	1,233,170,255	45,228,540	317,919,900	363,148,440
Totals	\$	18,885,538 \$	52,810,000 \$	18,525,390,176 \$	254,766,618,306 \$	11,167,904,058 \$	35,158,710,075 \$	46,326,614,133

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2010 by County

				Enterprise Zone			
			Investment			Net Value Of	
		Urban Dev	Deduction	Deduction	Tax	Railroads, Utilities	Total Net
	Veterans'		(Outside Enterprise		Exempt		Value of
County	Deductions	Deduction	Zone)	Enterprise Zone)	Property	Personal Property	Taxable Property
Adams	\$ -	\$ 16,811,430			\$ 2,511,930		\$ 1,305,585,803
Allen	1,070	172,294,310	18,324,030	17,791,562	123,689,388	1,800,727,567	13,664,524,929
Bartholomew Benton		129,167,630 207,437,178	6,978,170 968,067		1,535,980 296,160	674,406,030 58,234,795	4,071,554,588 602,449,955
Blackford		10.113.753	892.697			67,002,410	
Boone	23,430	10,113,753	4,882,505		1,932,360 7,043,590	225,581,313	382,929,048 3,914,530,919
Brown		-		-	577,720	27,036,205	1,237,772,911
Carroll		10,950,690	1,117,950		1,157,420	101,445,340	1,015,686,491
Cass		56,882,920	3,034,030		2,345,460	195,730,180	1,245,682,173
Clark Clay	6,000	41,094,626 6,928,550	6,849,990 1,668,005		5,745,570 3,336,810	485,843,594 90,115,595	4,806,986,143 785,330,112
Clinton		58,480,660	2,735,715	-	8,680,090	215,461,096	1,345,110,047
Crawford			963,090		72,710	48,904,820	283,719,572
Daviess	8,066	40,064,410	4,086,560		736,590	173,787,824	1,116,245,336
Dearborn	-	69,383,090	4,071,970		2,055,790	272,162,710	2,428,527,669
Decatur		146,512,180	1,251,580	1,358,460	1,889,820	196,528,200	1,289,525,112
Dekalb Delaware		38,693,810 22,657,150	3,893,290 3,293,650		5,940,110 49,744,390	554,134,000 436,956,690	2,246,770,626 3,554,587,073
Dubois		22,057,150	8,676,070		35,735,680	298,528,940	2,102,940,411
Elkhart		23,537,580	15,539,923	4,583,380	78,415,590	1,080,722,367	8,939,852,164
Fayette		1,763,510	1,654,080	3,292,760	10,020	89,160,440	673,722,456
Floyd		9,214,790	1,898,730	1,815,794	4,726,690	324,032,826	3,122,907,605
Fountain Franklin	-	3,043,400 80,560	1,395,140 1,735,880	-	224,150 765,000	95,541,790 74,495,110	708,895,082 938,015,596
		80,300		•			
Fulton Gibson	17,020	78,274,553	3,621,770 5,445,280		1,616,660 5,299,470	128,067,750 703,966,249	957,748,749 2,023,954,222
Grant	4,300	86,537,390	4,603,605	19,860	40,989,790	370,460,562	2,257,611,787
Greene	-	1,228,570	1,522,450		926,020	113,083,731	808,017,999
Hamilton	-	59,846,710	10,612,588	-	90,506,650	1,207,605,905	20,231,360,065
Hancock	10,470	35,095,570	3,834,850 3,636,740		2,024,520	258,753,170	2,918,525,307 1,629,661,679
Harrison Hendricks	9,410	11,407,470 26,104,610	6,553,150		2,654,980 997,010	176,201,720 626,330,858	7,720,635,983
Henry	5,760	19,500,420	2,618,830		11,569,560	211,895,840	1,475,334,965
Howard	-	335,040,237	2,981,630	-	43,200,320	995,508,573	3,764,916,420
Huntington	-	15,921,910	3,031,590		14,458,954	172,604,863	1,330,232,669
Jackson		64,452,160	2,921,390		133,090	350,428,281	1,822,207,168
Jasper		27,110,550	2,339,620		1,475,470	587,881,610	2,528,980,962
Jay Jefferson		21,825,446 26,819,370	885,870 2,398,710		1,722,540 10.803.550	176,456,644 256,981,159	814,486,345 1,214,581,898
Jennings		16,578,510	3,064,110		3,621,790	114,854,759	826,932,463
Johnson		44,107,390	5,873,740		13,670,240	480,879,100	5,992,860,393
Knox		47,508,050	1,482,660	5,960,060	5,347,210	306,512,830	1,373,556,786
Kosciusko Lagrange	3,450	101,106,390 924.830	9,591,360 1,354,320		11,862,430 4.642,120	560,990,680 153,842,942	5,620,068,569 2,013,030,046
Lake Laporte		124,550,070 29.694.120	17,242,887 5.158.700	53,273,577	183,798,910 55,005,230	3,039,701,187 621,137,780	22,628,301,942 5.420,370,413
Lawrence		50,009,750	2,912,060	2,971,637	8,560	193,290,473	1,264,578,820
Madison	-	151,207,400	5,602,739	-	68,476,100	421,327,691	3,613,252,596
Marion	24,960	364,252,590	36,621,011	171,271	679,778,042	5,624,690,902	40,446,747,260
Marshall Martin		25,805,540	3,522,720 1,084,250		19,031,980	249,770,210 60,930,750	2,589,181,935 302,204,018
Miami	4,930	6,091,080	2,041,450			108,204,610	1,012,877,568
Monroe		56,812,380	8,886,790		52,005,990	446,199,119	6,456,693,375
Montgomery		127,841,482	3,200,635		12,467,016	397,281,259	1,870,067,381
Morgan	-	33,191,240	769,010	-	6,775,870	228,438,770	3,024,088,296
Newton		2,801,040	2,454,569		436,730	90,983,941	744,421,377
Noble Ohio	1,800	41,052,490 292,560	3,277,122 623,720	-	6,741,159 204,900	317,493,534 19,893,585	2,073,615,566 257,344,299
Orange	:	393,290	1,429,320		340,050	107,546,880	734,363,787
Owen			2,304,840		210,440	55,730,790	638,282,328
Parke		-	512,039	-	645,750	61,669,351	699,443,735
Perry	28,950	33,656,560	905,280		1,964,500	99,530,160	602,000,827
Pike Porter		190,383,530	4,680,160 7,307,200		553,000 4,987,170	273,202,305 1,161,865,960	642,224,849 9,503,126,940
	•		8,292,981				1.830.470.861
Posey Pulaski	:	8,627,880 2,706,360	8,292,981 1,402,360		2,350 1,102,280	643,507,919 84,111,580	1,830,470,861 670,899,605
Putnam	-	65,141,120	3,531,680	-	13,120,070	226,267,173	1,604,599,093
Randolph	120	52,049,360	2,215,639	-	3,314,270	128,710,921	942,788,201
Ripley	-	4,933,590	2,666,943	-	1,101,490	143,619,787	1,200,654,616
Rush St Joseph		11,425,430 51,124,510	1,986,551 2,599,800	707,980	1,462,440 222,921,334	94,178,349 1,227,574,116	806,269,771 9,964,458,113
Scott		19,350,660	2,087,050	707,980	598,630	98,683,614	755,516,215
Shelby		109.291.680	5,756,501		1,428,700	365,463,222	2,326,773,774
Spencer		45,033,670	2,736,190		3,292,410	522,665,280	1,401,989,778
Starke		3,717,540	371,443		93,410	80,629,507	979,195,100
Steuben		15,359,950	3,988,670		21,918,220	193,687,260	3,078,784,695
Sullivan	-	3,359,190 331,802	4,522,975	-	213,710	272,611,900 44,831,918	812,820,540 475,605,131
Switzerland Tippecanoe	:	331,802 327,525,279	6,770,190	4,232,510	230,430 59,644,910	44,831,918 1,107,494,501	475,605,131 7,384,427,648
Tipton	15,350	1,730,470	1,078,590	.,202,010	4,366,010	93,078,650	794,571,712
Union		1,666,123	451,048	-	-	37,728,749	304,610,736
Vanderburgh	-	63,567,560	11,521,400	12,313,590	142,029,605	1,059,592,265	7,788,246,502
Vermillion Vigo	-	25,200,816 289,527,630	2,151,560 6,636,650	-	3,550,770 32,112,410	322,985,325 819,832,895	774,887,878 3,775,631,691
				-	32,112,410		
Wabash Warren		8,336,570 5,079,637	3,238,853 865,280			179,427,417 40,824,733	1,180,195,992 484,022,746
Warrick		25,647,160	3,602,620	1,202,320	6,891,680	650,395,186	2,957,371,535
Washington	-	11,615,330	2,110,214	-	169,340	88,605,696	821,889,805
Wayne		34,260,046	4,498,904	2,383,457	47,655,790	373,378,793	2,458,618,666
Wells	-	113,435,920	1,963,860	-	2,850,760	176,514,113	1,216,018,270
White Whitley	6,910	23,464,930 143,026,910	2,043,138 1,902,090		976,720 5,766,180	172,720,892 212,453,260	1,656,917,225 1,445,623,515
Totals	\$ 171,996			\$ 112,078,218			\$ 293,525,603,022
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County	County General Fund	Property Reassessment Fund	County Debt Sevice Fund	Bridge	Health	n Capital
Adams \$	5,614,906 \$	119,977		\$ 616,301		
Allen Bartholomew Benton	49,358,393 10,877,782 2,018,650	457,480 154,076 83,863	7,653,518 1,733,358	1,594,998 1,448,317 253,967	2,485,230 1,028,459 70,183	-
Blackford	2,112,982	73,524	321,253	121,546	74,186	
Boone	4,429,014	206,997	-	713,781	146,325	503,216
Brown Carroll	2,474,889 2,562,275	92,855 128,782	484,083	256,279 470,291	305,802 145,952	
Cass	5,633,345	143,331	991,373	268,203	280,147	
Clark Clay	5,542,248 2,370,900	99,609 203,087	1,637,573	198,418	123,515 133,057	
Clinton	4,926,448	150,377	-	323,889	237,775	
Crawford Daviess	1,587,015	185,281	-	92,641	196 449	51,898
Dearborn	7,059,420 5,672,884	184,490 238,040	881,453	528,090 784,824	186,442 499,647	355,881
Decatur	2,807,527	168,108	326,400	634,393	261,365	
Dekalb Delaware	5,943,141 13,522,623	257,372 220,967	439,677 1,595,871	420,374 1,650,431	111,528 597,429	
Dubois Elkhart	4,454,582 18,783,772	187,710 288,488	-	704,417 2,668,514	276,519 2,468,175	571,204
Fayette	3,738,555	200,400	432,510	2,000,514	2,466,175	
Floyd	5,096,862	228,431	432,310	379,766	154,191	-
Fountain Franklin	2,380,508 1,346,332	107,511 96,636	377,161	375,625 457,847	192,458 169,816	
Fulton	2,695,597	89,885	187,420	219,932	213,238	
Gibson Grant	8,363,477 9,684,349	126,417 483,914	1,000,223	1,047,930 712,710	244,517 178,177	· -
Greene	3,682,311	161,531	-	252,163	125,716	
Hamilton	28,715,860		8,921,432	2,753,098	1,010,631	
Hancock Harrison	5,857,310 2,642,791	261,035 165,886	2,277,399	871,005 577,348	266,362 463,505	
Hendricks	13,491,356	283,757	2,515,119	1,315,601	702,944	1,167,273
Henry Howard	5,383,194 11,256,403	190,322 446.337	1,066,594 932,590	301,343 845,500	462,587 344,732	
Huntington	4,977,134	111,045	-	479,245	154,294	i -
Jackson	4,574,887	192,627	586,798	356,716	247,918	
Jasper Jay	3,794,460 2,861,150	183,044 95,951		717,336 453,311	358,668 121,639	
Jefferson Jennings	4,738,729 2,846,822	117,470 196,866	677,604	704,822 331,797	177,916 192,442	164,230
Johnson	8,953,091	256,108	1,541,981	1,301,880	480,202	
Knox	6,097,826	199,060	1,041,301	323,914		• • • • • • • • • • • • • • • • • • • •
Kosciusko Lagrange	7,441,144 3,632,847	375,321 126,705	73,754	549,383 251,519	630,974 251,519	
Lake	86,115,816	1,477,245	13,404,762	1,856,026	1,133,221	
Laporte Lawrence	21,477,739 4,371,555	367,947 156,044	411,495	839,674 768,663	1,754,825 230,021	
Madison	16,435,048	277,520	-	870,538	785,821	
Marion Marshall	109,102,586 5,424,836	1,642,699 289,914	5,817,892	643,708	- 285,000	4,380,530 439,785
Martin	1,306,292	76,213		91,930	22,241	55,751
Miami	4,797,597	181,167	-	-	95,800	
Monroe Montgomery	13,829,470 4,573,462	294,500 243,119	1,875,182 930,196	1,280,173 616,607	516,877 93,372	
Morgan Newton	5,056,103 3,867,933	295,696 98,859		292,768 205,040	322,045 139,134	518,199
Noble	5,659,598	139,552	523,319	200,040	232,586	
Ohio	487,194	46,068	-	115,043	79,783	38,348
Orange Owen	1,487,919 1,705,075	89,383 106,025		403,230 295,753	90,727 63,243	
Parke	2,067,296	149,243		227,320	67,712	
Perry Pike	2,285,863 4,197,413	75,051 363,650	116,255	257,037 277,307	104,483 148,737	
Porter	26,573,576	366,653	4,775,212	436,491	2,182,455	
Posey	6,124,363	135,136		1,801,813	299,101	
Pulaski Putnam	3,039,202 3,083,539	105,449 188,946	245,151	162,539 861,099	177,315 29,426	
Randolph	3,519,479	110,038	518,998	303,254	149,894	
Ripley Rush	1,866,231 3.127.681	151,219 60,468		480,060 156,460	206,426 255.475	
St Joseph	34,282,564	851,645	4,438,064	673,573	960,036	1,540,702
Scott	2,658,227	253,827	337,994	66,273	102,724	
Shelby Spencer	4,883,676 5,229,957	210,450 116,531	472,481	482,797 488,923	251,715 219,129	195,063
Starke Steuben	3,162,267 4,236,516	252,596 192,708	835,068	60,739 183,531	115,693 244,709	
Sullivan	4,738,256	190,995	-	306,387	92,314	
Switzerland	1,345,906	41,792	4 002 406	223,684	212,761	
Tippecanoe Tipton	19,508,000 2,333,188	300,320 83,166	1,003,196	2,236,423 385,588	71,825	1,239,617 128,529
Union	1,190,169	61,140		102,292	74,661	
Vanderburgh Vermillion	33,267,418 5,022,166	205,354 163,750	2,286,279	1,950,867 278,675	2,566,930 202,058	
Vigo	17,448,375	641,743	657,706	916,319	1,226,016	
Wabash Warren	3,523,289 2,155,128	92,328 80,303		307,761 242,361	- 94,816	235,950 155,769
Warrick	10,127,453	371,753	751,955	242,203	411,181	585,793
Washington	3,175,180	195,127	172,124	277,620	227,648	
Wayne Wells	12,987,046 3,109,022	299,001 167,437	:	953,337	127,834 97,571	
White Whitley	4,068,046 3,462,317	107,353 116,150	621,349 485,481	845,815 442,414	196,815 178,793	· -
Totals \$	835,502,824 \$	20,705,088				
	,,		, , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,

State of Indiana Property Taxes Charged Payable 2010 by Fund and County

County	Other County Funds	Township General Fund	Township Debt Service Fund	Township Assistance Fund	Township Fire Fighting Fund	Other Township Funds
Adams	\$ 541,789 \$	259,422 \$	- \$	124,489 \$	143,124 \$	52,504
Allen Bartholomew	215,707	986,894 272,259	118,489 93,577	2,927,832 701,680	927,812 408,522	1,362,768 604,598
Benton	296,196	94,618	•	39,767	126,691	39,993
Blackford Boone	79,816 1,588,164	58,380 181,157		144,862 138,522	58,808 681,425	34,915 14,282
Brown	70,570	62,637		39,497	47,837	78,661
Carroll	127,833	148,380		86,786	263,520	212,963
Cass Clark	62,979 812,810	169,714 299,532		175,838 501,651	457,739 211,527	246,146 109,075
Clay Clinton	26,456 214,640	138,800 211,364	-	61,193 273,241	200,079 336,766	31,192 126,737
Crawford	498,367	59,106		22,755	21,563	120,707
Daviess	196,203	156,071	-	136,908	119,406	41,950
Dearborn Decatur	999,295 506,778	141,332 145,082		66,352 57,852	510,641 271,142	13,456 89,965
Dekalb	6,434	243,625		62,200	263,349	77,660
Delaware Dubois	117,066	346,458 146,131		1,400,749 74,215	700,741 246,926	450,302 53,170
Elkhart	3,690,966	1,001,305	-	904,957	1,965,492	4,089,558
Fayette	85,173	143,928	-	58,889	62,960	-
Floyd Fountain	941,724	58,498 87,434	25,038	162,430 92,908	67,944 100,088	37,568 30,750
Franklin	205,468	94,378	-	47,844	74,163	9,984
Fulton Gibson		103,476 341,910		31,061 170,836	323,083 228,427	72,130 2,471,142
Grant		274,955	-	309,488	366,871	85,565
Greene	184,920	111,673	4 700 074	171,932 597.189	252,257	155,836
Hamilton Hancock	3,310,688	509,981 211,866	4,793,071 138,501	597,189 149,245	4,105,937 2,513,474	468,427 1,755,873
Harrison	1,343,351 232,165	103,183 836,888	471,781	94,867 219,606	126,738 2,595,908	172,163 4,667,186
Hendricks Henry	161,245	138,861	63,663	219,606	2,595,906 527,988	4,667,186
Howard	3,022,754	951,767	-	771,213	398,943	170,191
Huntington Jackson	238,454 167,657	161,226 262,022		54,687 55,693	238,318 104,514	216,278 91,937
Jasper	1,308,520	219,842		83,159	275,792	172,272
Jay	542,463	83,187	-	119,130	128,168	7,457
Jefferson Jennings	619,285 460,830	187,850 82,017	19,963	147,374 110,241	182,005 79,196	12,310 89,763
Johnson	570,906	332,278		198,178	52,905	
Knox Kosciusko	83,629 135,986	215,100 432,237	61,589	258,817 243,755	231,550 556,428	111,381 2,379,532
Lagrange	317,709	153,233	-	93,428	321,094	196,899
Lake	8,389,995	3,295,470		10,986,233	1,626,826	2,315,186
Laporte Lawrence	2,108,620 64,730	326,359 120,799	202,451	365,627 186,987	1,011,896 190,886	248,783 138,987
Madison	-	369,968	61,732	394,733	754,712	520,687
Marion Marshall		1,436,837 379,883	8,692,219	4,273,520 223,277	42,429,863 677,433	4,025,630 546,571
Martin		72,255		63,395	37,135	11,479
Miami	368,973	133,036	·	137,329	163,264	18,510
Monroe Montgomery	492,836	618,255 99,213	110,505	830,510 194,387	218,543 321,846	2,492,205 433,968
Morgan Newton	322,045 443,033	549,887 293,936	57,346	188,972 49,548	1,373,298 289,472	1,862,603 67,818
Noble	104,664	394,576		167,257	328,408	369,564
Ohio	-	28,751		9,630	25,780	-
Orange Owen	32,258 467,501	97,294 89,010		47,799 45,560	- 84,118	5,264 17,593
Parke	360,671	136,873		30,712	142,200	210,219
Perry Pike	-	59,181 179,944	-	52,959 52,813	27,697 78,519	4,516
Porter	211,761	1,152,279	435,797	1,052,946	2,212,906	808,621
Posey	329,732	278,527	-	112,196	656,274	438,893
Pulaski Putnam	138,359 277,224	126,722 129,235		40,392 79,881	222,392 100,623	36,248 85,274
Randolph	,	183,964	-	105,990	165,509	50,569
Ripley	134,106	118,100	-	64,822	99,847	62,674
Rush St Joseph	114,888 2,980,756	71,650 828,494		99,740 1,130,468	211,988 936,939	50,272 10,174,551
Scott	172,974	97,997	-	97,751	130,790	13,300
Shelby Spencer	41,799	158,250 204,688	:	96,163 110,106	316,653 301,382	196,826 55,951
Starke	-	173,603	-	60,667	543,990	150,639
Steuben	272,238	202,849	•	170,084	797,565	33,264
Sullivan Switzerland	88,335 59,839	245,249 90,053		118,203 38,755	186,275 43,419	274,802
Tippecanoe Tipton	-	292,667 109,702	-	478,433 68,587	638,780 312,097	1,049,338 108,717
Union	39,388	109,702		4,667	79,738	100,717
Vanderburgh	132,041	383,151	72,733	1,303,609	957,790	790,433
Vermillion Vigo	1,056,800	217,790 303,425	-	176,563 706,857	230,525 213,472	45,149 105,638
Wabash	-,,	186,279		117,964	386,952	116,570
Warren	66,758	101,769	-	32,743	72,826	6,391
Warrick Washington	698,884 118,980	294,234 147,272	15,535	202,600 87,282	770,918 236,268	250,587 77,951
Wayne	260,001	282,485	7,348	503,058	928,690	83,111
Wells White	78,298 494,477	55,887 163,781		143,673 66,778	118,842 278,648	94,925 138,516
Whitley	39,152	278,004		95,958	272,232	341,793
Totals	\$ 44,947,110 \$	26,809,547 \$	15,441,337 \$	38,079,944 \$	84,084,089 \$	50,083,424

County	School Debt Service Fund	Pension	School Capital Projects Fund	School Transporation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$ 5,565,779.85					
Allen Bartholomew Benton	37,636,696 14,140,501 2,499,118	4,723,952 1,535,237 235,770	36,006,471 11,589,830 1,518,545	24,649,394 4,515,994 1,213,930	1,333,980 805,197 257,021	9,463,557 1,456,503
Blackford	2,265,696	375,950	726,859	481,940	73,117	
Boone	27,495,377	1,053,062	7,861,607	5,684,266	931,348	-
Brown Carroll	1,177,399 3,769,980	34,666 309,392	1,792,716 2,480,961	2,105,946 1,866,154	438,275 560,830	:
Cass	5,123,997	774,551	3,599,628	2,344,611	547,158	
Clark	18,112,199	2,392,275	10,523,910	6,311,833	1,825,866	
Clay Clinton	2,919,285 5,678,188	366,862 865,416	2,594,712 3,483,460	1,809,935 2,037,605	788,273 358,841	
Crawford	942,169	441,861	865,049	1,131,573	251,730	
Daviess Dearborn	3,740,249 11,491,921	1,113,601 1,207,433	2,958,807 6.511.444	1,775,647 4,304,665	77,262 908,984	-
Decatur	2,846,917	694,995	3,414,506	2,030,722	506,537	
Dekalb	6,880,767	1,457,699	5,710,294	3,842,866	756,823	-
Delaware Dubois	10,918,280 9,206,060	1,909,220 2,166,297	9,564,314 6,619,452	6,757,268 3,427,355	1,134,614 368,492	
Elkhart	47,582,941	4,660,650	26,995,843	14,882,285	2,806,184	-
Fayette	1,668,426	179,407	2,326,252	1,918,509	736,355	-
Floyd Fountain	12,752,150 2,880,016	2,292,874 124,089	9,240,026 1,990,211	4,554,339 1,183,735	1,019,372 256,653	:
Franklin	2,022,361	4,416	2,899,624	2,526,828	248,589	-
Fulton	2,668,360	17,912	2,440,727	1,442,395	436,820	-
Gibson Grant	5,893,363 6,188,570	1,017,213 1,903,566	5,037,149 6,969,870	3,997,376 3,735,580	91,107 565,604	
Greene	3,311,737	933,126	2,367,373	2,221,293	348,278	-
Hamilton	83,795,500	5,231,489	42,682,647	24,686,978	4,714,705	7,857,183
Hancock Harrison	20,108,861 5,586,557	1,400,537 840,480	8,709,719 3,884,292	4,266,181 2,604,554	930,888 1,487,559	
Hendricks	57,425,290	2,846,105	16,188,029	12,609,322	4,338,073	-
Henry Howard	5,078,946 12,848,203	883,311 1,104,468	4,273,585 13,169,078	3,857,291 5.513.739	1,241,522 1,182,031	-
Huntington	4,164,755	603,147	3,049,634	2,736,372	358,849	
Jackson	5,769,295	682,992	5,486,449	2,137,430	663,205	-
Jasper Jay	2,900,400 3,213,978	1,342,036 908.889	3,516,988 2,877,016	6,397,033 1,818,534	2,177,845 420,824	718,420
Jefferson	3,009,913	1,421,884	3,497,842	2,432,008	478,541	-
Jennings	2,646,269	334,747	2,850,508	2,828,389	280,184	-
Johnson Knox	36,592,605 4,959,999	2,418,538 695,353	16,283,414 3,041,928	8,409,850 2,909,441	2,369,390 98,150	
Kosciusko	14,129,651	1,527,769	13,243,375	5,656,052	2,591,993	-
Lagrange	4,372,217	454,637	5,042,926	3,027,151	378,514	-
Lake Laporte	116,291,026 22,698,557	7,861,441 2,095,621	43,151,947 11,945,322	31,926,598 7,161,557	4,471,607 1,915,941	
Lawrence	6,969,773	752,982	3,749,108	3,609,167	204,766	-
Madison	22,201,643	3,915,767	9,429,183	7,771,947	2,353,107	
Marion Marshall	11,788,517 6,077,307	915,167	110,272,441 5,808,839	68,701,097 3,005,471	18,689,366 976,052	159,679,602
Martin	727,335	433,247	881,358	1,109,492	15,400	
Miami Monroe	3,574,566 13,897,850	376,905 1,272,620	3,166,529 12,860,918	1,663,449 5,695,601	1,032,226 1,329,062	•
Montgomery	9,975,385	780,397	4,606,146	4,358,822	118,733	
Morgan Newton	6,530,589 2,738,103	1,393,943 479,752	7,570,500 1,922,159	5,125,550 1,681,138	1,658,423 376,267	
Noble	7,517,899	857,859	3,553,090	3,918,473	923,595	
Ohio	-	-	448,589	314,758	43,495	
Orange Owen	2,288,534 3,718,331	351,220 316,243	1,589,847 2,009,504	1,428,260 2.189,711	92,997 110,355	
Parke	2,921,350	95,976	1,815,665	1,280,618	473,944	
Perry	2,500,220	513,749	1,665,882	1,145,171	152,871	
Pike Porter	1,350,609 32,634,644	606,923 5,056,035	1,714,889 23,476,244	2,271,393 14,344,629	305,037 1,726,222	
Posev	3,278,409	1,127,760	6,458,075	2,522,119	392.036	
Pulaski	1,038,126	29,217	1,426,315	1,128,019	526,265	
Putnam Randolph	7,979,232 2,709,226	801,511 556,745	4,811,400 2,499,966	2,860,118 2,370,585	966,298 331,656	:
Ripley	4,069,063	124,339	3,496,402	2.677.507	676,088	
Rush	2,436,859		2,316,189	1,697,620	144,362	
St Joseph Scott	40,859,428 2,923,471	3,921,132 610,812	21,892,668 2,400,708	17,990,887 1,557,293	2,584,416 467,084	667,005
Shelby	8,382,725	1,272,064	5,682,295	3,615,177	2,053,466	
Spencer	3,094,580	1,107,192	2,845,912	1,965,974	338,304	-
Starke Steuben	4,586,508 6,429,845	496,128 1,094,809	2,313,609 5,574,708	1,808,440 3,685,300	447,381 818,968	
Sullivan	2,666,145	971,785	2,831,384	2,313,962	267,918	
Switzerland	-	-	1,792,325	1,066,656	122,528	-
Tippecanoe Tipton	31,503,774 2,338,199	49,291 302,554	19,459,193 2,094,887	8,618,088 1,494,067	2,859,891 167,791	56,359
Union	1,621,088	47,031	1,303,337	602,874	190,180	-
Vanderburgh Vermillion	3,819,593	6,461,820	13,625,958	12,129,602	1,314,268	102,677
Vermillion Vigo	2,453,879 6,608,991		2,737,139 11,378,959	902,923 4,498,584	80,009 1,500,592	
Wabash	2,959,456	509,764	3,604,682	1,890,274	642,629	
Warren Warrick	1,353,428 7,716,691	30,188 1,850,316	1,330,835 7,888,486	935,263 5,108,787	190,407 363,304	-
Washington	3,447,389	700,797	2,594,701	1,878,149	344,529	
Wayne	5,060,533	2,152,447	5,554,936	4,141,949	1,437,439	-
Wells White	3,515,885 5,452,375	363,063 763,052	3,494,382 3,791,657	2,103,005 1,842,364	207,732 501,287	298,921
Whitley	4,632,644	1,158,062	3,750,583	1,949,404	231,651	<u> </u>
Totals	\$ 973,320,723	\$ 110,636,050	\$ 730,746,942	\$ 471,334,751	\$ 100,112,192	180,300,226

County		Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams	\$	700,631 \$	97,903 \$	- \$	- \$	3,073,109 \$	
Allen Bartholomew Benton	•	17,260,600 2,127,825	5,873,055 31,034		-	57,949,560 17,478,255	595,143 1,483,104
Blackford		455,292 270,113	123,536	13,369		1,238,374	151.712
Boone		1,272,994	1,293,043	90,564		1,432,955 4,375,365	1,322,979
Brown		155,996	191,900	85,426	-	246,659	-
Carroll		551,888	110,392	10,492	•	1,749,073	•
Cass Clark		983,048 1,827,147	80,924 532,996	178,291		5,603,249 19,686,090	161,812
Clay		247,896	112,697	-		1,359,139	101,668
Clinton		1,328,386	123,118	5,505		5,016,985	-
Crawford		126,108	196,601			166,377	
Daviess Dearborn		202,298 1,361,296	213,455	259,105		2,263,121 6,471,792	62,570
Decatur		494,385	226,816			3,417,111	212,447
Dekalb Delaware		1,500,344 3,179,120	:			5,120,766 15,897,876	256,849 35,453
Dubois		1,278,140	446,975			4,907,316	20,426
Elkhart		6,631,122	638,487	364,074		35,149,522	1,477,471
Fayette		606,481	•	26,579		5,333,445	
Floyd Fountain		1,436,259 306,395	101,893	254,129 25,051		11,336,709 847,257	28,684
Franklin		572,628		50,273		844,378	-
Fulton		1,044,797	299,184	· · · · ·		1,967,118	53,887
Gibson Grant		973,183 1,786,613	819,615	32,209		2,404,907 13,532,283	105,080 655,983
Greene		446,406	251,249		-	1,270,810	-
Hamilton		5,973,822	3,909,352	652,085	-	59,817,820	12,277,533
Hancock Harrison		1,192,102				5,165,332	325,620
Hendricks		2,707,009	1,924,065	238,836		735,133 11,241,977	2,747,855
Henry		1,078,402	771,194	39,436		6,151,576	159,932
Howard		4,303,805				28,487,091	-
Huntington Jackson		1,471,633 1,330,332	378,987			6,019,548 6,679,872	409,527 456,590
Jasper		1,109,915	372,664	292,150		1,966,456	14,446
Jay		590,775	148,528	-		2,076,179	-
Jefferson		956,870 384,148			-	4,415,804 1,553,228	98,586
Jennings Johnson		3,169,318	2.364.464	453,420		13.690.499	
Knox		1,021,425	2,364,464 52,074	453,420		3,491,233	1,083,273
Kosciusko		2,436,787	425,590	179,607	-	6,798,837	244,939
Lagrange		537,079	686,477		•	1,311,580	67,814
Lake Laporte		21,237,916 5,539,372	3,666,811 49,534	468,228 110,728	:	151,592,162 19,591,665	13,080,185 475,807
Lawrence		1,170,868	241,454	148,016	-	4,927,107	82,120
Madison		4,532,064	460,643	8,658		22,141,533	2,661,233
Marion Marshall		29,995,569 1,821,263	6,862,483 300,837	662,823 150,701		17,559,013 5,584,402	1,271,698 99,808
Martin		62,918	12,121	-		483,307	-
Miami		357,841			-	2,378,305	195,974
Monroe Montgomery		4,838,211 913,140	1,803,060 779,027	456,775		17,808,765 4,732,972	1,572,033
Morgan		1,131,852	701,931			4,339,412	
Newton		713,202	443,454			561,609	
Noble		1,471,833	812,623	•	•	4,838,315	236,886
Ohio Orange		93,681 245,831	209,796			1,141,067	101,106
Owen		385,037	171,748	81,224	-	528,338	-
Parke		234,737	· · · · · · ·		-	505,198	6,104
Perry Pike		541,361 490,328	191,898			1,908,432 544,971	91,731
Porter		5,601,571	1,090,482	987,258		26,921,037	4,025,231
Posey		1,368,869	-			2,229,802	
Pulaski Putnam		493,551 352,405	232,845	6,801 141,629	-	562,753 2,448,640	110,350
Randolph		414,657		141,029		3,200,459	110,350
Ripley		475,028	129,587			1,485,200	
Rush		190,334	-			2,623,153	
St Joseph Scott		13,316,680 429,452	3,463,913	559,189		59,813,450 1,499,986	1,843,708
Shelby		577,706				5,703,746	353,309
Spencer		1,216,438	161,787			1,053,025	-
Starke Steuben		864,005 841,908	206,722 407,028	82,485		1,396,931 3,860,038	123,888 78,185
Sullivan		968,501		-	-	1,241,404	75,105
Switzerland		162,421				293,206	
Tippecanoe Tipton		3,709,897 730,350	1,522,821	50,834		25,333,389 2,470,123	887,258 26,219
			400.000	•	•		20,219
Union Vanderburgh		262,490 7,420,140	129,922 3,333,587		773,502	413,663 43,747,943	1,127,280
Vermillion		531,686	260,418	-	-,	811,533	50,742
Vigo		4,428,343	-	-	-	18,523,160	-
Wabash Warren		738,759 136,368	67,605			4,848,212 316,519	139,041
Warrick		2,117,860	767,772	153,554		2,886,011	
Washington		204,977	114,657	-	-	1,661,931	-
Wayne Wells		1,834,162 851,211	162,894 298,451	170,681	-	9,513,045 1,604,290	333,867
White		536,998	118,882	52,075		2,808,937	
Whitley		816,788	305,612	44,935	-	1,513,966	137,263
Totals	\$	204,761,386 \$	52,280,672 \$	7,587,195 \$	773,502 \$	881,693,890 \$	53,722,410

County	Firemens' Pension Fund	Police Pension Fund	Municipal Street Fund	Park and Recreation Fund	Cumulative Capital Development	Other Municipal Funds
Adams \$	- \$	8,288 \$	845,747 \$	462,607 \$	228,835 \$	12,058
Allen Bartholomew Benton	146,600	13,351 146,600 -	745,550 718,426 174,939	727,163 91,231 -	60,283 864,169 19,528	41,072,537 4,913,546 66,497
Blackford Boone	2,614	9,650	238,618 1,212,052	669,375	57,524 660,658	4,681,325
Brown			90,227	-	9,374	34,489
Carroll Cass			62,455 270,433	18,694	16,202 4,901	17,523
Clark Clay	-	30,361 12,866	167,982 57,742	-	402,155 81,164	8,662,423 417,364
Clinton		12,000	118,599		60,934	48,776
Crawford Daviess		-	- 350,375	220,589	3,037 65,445	2,458 68,832
Dearborn Decatur	48,085	97,363 48,085	1,079,872	94,291	66,090 122,688	712,483
Dekalb	40,000	9,924	1,806,629	507,629	275,837	76,498 95,513
Delaware Dubois	970,306 49,382	2,441,209 35,664	484,587 675,053	410,330 1,949,386	94,922 394,900	807,324 277,819
Elkhart	-	8,128	4,359,892	2,036,884	1,630,270	3,984,413
Fayette Floyd		:	400,450	- 465,951	42,942	488,404 157,005
Fountain	-	42,502	427,863	60,989	51,655	201,106
Franklin Fulton		361	180,126 465,497	-	54,043 128,776	145,191 151,574
Gibson	-	-	248,791 1,197,758	137,383 4,663	54,871 423,241	538,627 832,415
Grant Greene			145,947	20,175	29,813	139,921
Hamilton Hancock	-	-	9,815,920 1,026,720	190,624 581,151	3,930,567 17,257	5,536,442 2,571,701
Harrison	-	-	-	581,151 -	17,257	2,571,701 1,206
Hendricks	•	•	924,699	•	638,164	12,936,947
Henry Howard	440,669	370,350	8,087 1,485,438	2,442,433	177,076 7,097	187,566 811,019
Huntington Jackson	7,895		488,207 242,312	581,890 913,806	92,270 298,838	362,020 68,140
Jasper		-	167,458	· · · · · ·	116,302	91,288
Jay Jefferson	62,200	1,076	718,694 202	208,610 499,141	74,640 208,649	261,692 97,917
Jennings	-	36,025	183,226	-	63,335	145,458
Johnson Knox	122,677	- 81,571	853,201 203,331	2,219,611 171,692	984,358 49,159	4,160,226 1,714,710
Kosciusko Lagrange	50,041	60,154	1,226,649 635,977	1,661,437	532,885 92,175	4,474,471 468,948
Lake	3,261,482	2,966,604	5,060,368	11,016,510	3,909,256	11,276,286
Laporte Lawrence	63,317	- 67,538	892,430 820,107	2,245,842 120,278	698,996 131,052	747,029 917,450
Madison	-	•	704,052	1,954	121,606	2,215,502
Marion Marshall	42,667	148,191 33,904	115,513 2,057,660	119,272 844,496	580,930 274,240	396,213 533,996
Martin Miami			37,748 340,172	19,064	16,617 99,382	10,585 2,395,739
Monroe		-	158,093	4,508,093	922,991	634,451
Montgomery Morgan		-	877,923 1,127,383	865,236 573,992	266,521 219,411	306,256 479,739
Newton	•	-	283,790	109,974	34,254	-
Noble Ohio			1,089,117 302,019	232,061	139,404 50,567	528,096
Orange Owen		-	344,370		65,874 24,802	226,711 240,590
Parke		-	82,955	-	20,062	89,634
Perry Pike		-	4,272 23,413		47,515 21,104	27,936
Porter	265,144	181,155	3,441,171	1,270,899	831,353	5,466,044
Posey Pulaski	43,060	29,270	455,064 148,361	13,756	69,918 16,994	474,233 77,561
Putnam Randolph	16,869 24,030	8,786 3,726	335,618 578,882	62,110	217,075 74,173	457,917 550,017
Ripley	-	1,073	509,806	46	124,991	176,946
Rush St Joseph	-		337,204 2,442,733	11,108,757	43,975 1,086,094	608,697
Scott		42,079	187,954	212,625	102,136	49,073
Shelby Spencer	145,783	276,130	98,997 86,951	19,680 39,564	218,885 22,775	2,358,255 227,459
Starke	-		287,212	-	25,648	98,169
Steuben Sullivan			1,252,235	10,569	411,072 10,878	453,071 3,695
Switzerland		-	6,805	2 542 550	-	7,792
Tippecanoe Tipton	48,408	37,339	2,472,610 12,606	3,543,559	912,280 35,407	404,201 2,855
Union Vanderburgh	- 242,086	- 242.086	107,615	- 6,701,400	12,789 33,248	6,785
Vermillion	242,U00 -	20,426	93,502	-	9,658	94,473
Vigo Wabash			760,878 1,171,550	1,628,017 165,893	418,483 21,209	533,927 632,042
Warren			-	25,553	12,716	43,385
Warrick Washington	22,383	21,600	121,542 228,138	89,534 118,406	45,339 68,841	252,254 156,819
Wayne	325,748	528,616	1,983,414	1,843,927	586,170	131,997
Wells	-	-	515,258	560,388	167,501	73,006
White Whitley	-	-	285,531 392,963	9,454 24,847	85,176 82,268	6,004 447,770

County	Solid Waste District Tax	Fire Protection District Tax	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 546,841 \$	- \$	- \$	168,674 \$	
Allen Bartholomew	1,251,869	1,057,760	10,032,077	12,650,416 2,320,141	
Benton	-	-	-	684	-
Blackford	-	-		255,351	-
Boone Brown	136,187	-	77,421	4,383,552	
Carroll	-	-		730,742	-
Cass	-	-	496,230	574,505	-
Clark Clay	-	1,496,251 13,345	1,391,209 4,577	18,440,102 139,684	
Clinton	35,988	-	93,996	155,004	
Crawford	156,907	204,414	43,917	208,344	
Daviess Dearborn	262,581	90,811	27,524	1,422,525	-
Dearborn Decatur	586,850 250,321	-		974,131 1,136,082	
Dekalb	225,200	-		1.837.179	
Delaware	207,327	-	8,532,460	5,590,114	-
Dubois Elkhart	48,028		190,775	1,024,540 11,990,565	
Fayette		_		,	
Floyd	-	2,073,885	988,537	4,616,619	-
Fountain	136,712	-	-	688,258	-
Franklin	122,906	-		•	•
Fulton Gibson	1,049,593		349,978 319,030	6,738,780	-
Grant	139,707			5,909,179	-
Greene	-	-	-	459,357	-
Hamilton	-	-	522,740	40,973,590	-
Hancock Harrison	183,776	198,431	36,937	1,525,989	
Hendricks	-	-	•	21,692,171	-
Henry	-	-		1,080,440	-
Howard Huntington	714,865 158,969	-		2,099,051	
Jackson	-	42,812		570,959	
Jasper	-	-	-	804,184	-
Jay Jefferson	148,263	-	-	968,815	-
Jennings	111,336	-		1,067,381 2,033,180	
Johnson	378,826	5.344.854	1,788,788	8,946,527	
Knox	-	919,948	237,355	1,528,654	-
Kosciusko Lagrange	168,622 198,568			2,816,264 2,465,682	
Lake	4,242,345	396,341	32,873,087	51,788,975	
Laporte	4,242,040	-	2,530,102	9,213,022	
Lawrence	47.042	-	962,852	1,059,468	-
Madison	17,012	-	233,701	6,657,798	
Marion Marshall	-	-	250,064,277 255,518	90,911,395 2,272,379	11,454,360
Martin	-	-	130,184	851	-
Miami	-	-	•	315,560	
Monroe Montgomery	1,334,264	1,121,117	1,454,750	7,613,942 1,073,535	-
Morgan	<u> </u>	85,666	372,778	1,812,707	
Newton	-	-	-	1,109	-
Noble	230,648	-	-	2,881,716	-
Ohio Orange	33,200 258,067	145,926	77,322	1,210,840	
Owen	-	38,946	13,113	-	
Parke	-	-	-	106,514	-
Perry Pike	-	- 197,226	29,432	1,669,293	-
Porter	-	197,226	774,901	14,345,528	
Posey	502,706	103,717		224,524	
Pulaski	•			-	-
Putnam Randolph			305,932	1,015,523 431,665	
Ripley	145,218	_			
Rush	- 10,210	-	94,480	360,169	-
St Joseph Scott	92,120	-	6,929,896	56,937,161	-
		-		1,728,558	
Shelby Spencer	162,996 319,193	96,013		4,843,074 2,023,349	:
Starke	-	-	241,991	79,840	-
Steuben	318,121	-	•	261,234	-
Sullivan Switzerland	- 52,715		-	19,496	-
Tippecanoe	204,473		2,039,567	18,598,371	-
Tipton	110,384			335,016	-
Union		-			-
Vanderburgh Vermillion			2,505,324	13,735,383 103,341	-
Vigo		2,032,730	8,155,729	4,280,816	
Wabash			-	643,499	-
Warren	111,747 1,599,664		-	507 1,709,812	-
	1,599,664 650,424	117,653	-	1,709,812 45,040	
Washington			4.864.744	3.328.287	-
Washington Wayne Wells	102,389	:	4,864,744	3,328,287 171,506	:
Warrick Washington Wayne Wells White Whitley		· ·	4,864,744 - - -		

Property Taxes Charged Payable 2010 by Fund and County

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit	Less HEA 1001-2008 State Homestead Credit	Less County Option Income Tax Homestead Credit	Less County Economic Development Income Tax Homestead Credit
Adams	\$ 1,110,145		•	\$ 323,655		
Allen	24,631,711	356,940,815		4,759,611	10,137,744	-
Bartholomew Benton	3,058,218 273,469	86,212,617 11,195,794	1,599,209	850,979 69,138	-	65,496
Blackford	1,555,292	11,064,223	-	111,177	-	216,757
Boone Brown	2,621,757 139	74,212,207 10,600,293		1,209,310 117,148		
Carroll	891,964	17,495,939	752,879	176,746	-	-
Cass Clark	5,915,537 3,349,106	35,161,697 105,384,920	4,774,135	335,484 1,146,322	-	1,583,052 4,897,883
Clay	2,452	14,542,237	4,774,133	178,761	:	-
Clinton	2,244,586	28,513,689	•	316,521	•	1,930,694
Crawford Daviess	967,247 2,679,883	8,029,817 26,446,378		65,414 250,462	-	1,240,037
Dearborn Decatur	636,873 298,506	47,141,852 21,304,371		563,902 198,975		- 365,751
Dekalb	609,930	39,146,415		389,723		1,824,943
Delaware	25,474,251	114,894,547	-	1,194,729	-	4,536,519
Dubois Elkhart	921,577 14,952,499	40,839,579 217,126,341		475,449 2,304,110	-	
Fayette	3,121,304	21,956,510	3,399,703	406,433	-	392,495
Floyd Fountain	1,156,656 363,576	59,471,926 13,233,731		918,747 107,386		1,794,648 309,007
Franklin	3,054	12,706,398	-	184,012	-	-
Fulton Gibson	64,563 1,573,746	15,730,372 43,207,065	845,603	155,285 308,448		834,367
Grant	1,381,212	59,543,011	1,011,765	491,837		
Greene	1,464,857	18,652,669		221,968	-	
Hamilton Hancock	14,895,060 5,062,615	385,403,471 66,854,993		5,569,610 1,108,219		
Harrison Hendricks	99,320	22,811,777 187,594,505	-	257,564	-	- - 400 F70
Henry	10,636,378 3,905,374	37,683,037	•	2,569,339 423,073	•	5,129,573 1,923,639
Howard	4,012,073	96,896,433		878,896		1,923,039
Huntington Jackson	3,842,559 260,567	33,077,007 32,942,614		379,888 300,623		1,825,528
Jasper	11	29,615,192	9,075,660	262,963		
Jay Jefferson	480,956 798,824	19,589,569 26,086,308	-	319,917 317,117	-	768,108
Jennings	644,114	19,280,274		173,484		
Johnson	10,295,916	136,503,027		1,978,253		
Knox Kosciusko	5,253,582 891,463	34,073,557 72,662,699		283,432 633,264	-	:
Lagrange	139,935	25,646,352	-	257,642	-	787,621
Lake Laporte	101,084,193 12,192,562	754,023,355 129,548,621		9,689,070 1,052,592	:	
Lawrence	2,810,294	35,596,992	3,697,163	433,054	-	
Madison	25,734,824	131,632,989	5,151,387	1,313,987	40.000.000	6,925,353
Marion Marshall	79,244,942 769,587	1,040,362,144 40,692,033		13,297,202 398,728	12,232,880	
Martin Miami	163,836 2,089,488	5,840,753 23,881,811	2,647,605	52,645 249,699	212,328	1,013,684
Monroe	174,392	104,017,440	_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,168,718	1,333,071	-
Montgomery Morgan	2,713,556 29,117	40,217,357 43,991,952	1,420,219 14,047,629	361,314 664,555	-	659,334 977,762
Newton	332,195	15,259,198	14,047,029	128,911		977,702
Noble	507,372	38,199,274	-	413,134	-	1,804,715
Ohio Orange	136 32,685	2,117,041 12,198,738	:	32,704 79,946	-	:
Owen	473,342	13,271,265	-	187,357	-	
Parke Perry	66,061 1,157,795	11,229,253 14,760,513	598,948	94,361 143,893	70,023	599,459 183,864
Pike	357,720	13,532,719	-	81,303		-
Porter Posey	3,826,272 576,251	187,912,691 30,386,805	•	2,916,646 248,124	325,776	7,291,614
Pulaski	5,888	10,129,847	2,470,575	254,340	323,776	445,044
Putnam Randolph	329,299 2,490,612	27,993,848 21,580,357		301,952 174,500		1,497,615
Ripley	8,911	17,506,917		203,848		696,469
Rush St Joseph	1,551,770 35,578,971	16,084,567 340,402,577	27,127,020	135,371 4,007,026	7,445,212	728,991
Scott	678,081	17,035,896	-	138,612		526,969
Shelby	1,129,452	44,294,931		387,896	450,000	-
Spencer Starke	72,262 354,243	21,634,306 18,057,761		150,462 162,231	156,893	196,826
Steuben	15,082	33,066,123	1,465,545	302,877	-	239,369
Sullivan Switzerland	689,893 9,979	18,225,877 5,645,197		120,026 20,525		
Tippecanoe Tipton	4,332,109 401,099	153,304,740 14,208,703	-	1,553,464 168,426	1,493,634	3,060,560 270,733
Union	353,189	6,689,312		70,774		210,733
Vanderburgh	6,239,348	168,724,510	-	1,770,116	3,452,099	-
Vermillion Vigo	593,225 15,064,227	15,229,862 103,629,361	:	117,588 1,058,816	:	
Wabash	60,578	22,994,678	3,472,474	1,229,779	-	1,437,529
Warren Warrick	17,904 909,526	7,581,290 48,347,531	439,591	66,119 661,789	-	124,828
Washington	857,402	18,040,940	-	199,954	-	971,605
Wayne Wells	5,486,825 74,212	66,267,925 18,266,856	-	723,176 240,916	-	- 1,161,942
White	233,592	23,910,412	-	224,773	-	318,281
Whitley Totals	179,762 \$ 474,596,916	23,316,181	\$ 83,997,109	344,744	\$ 36,859,661	287,594
iotais	ψ 4/4,080,916	\$ 6,737,362,763	ψ ου, 109	\$ 81,343,057	100,000,001	\$ 62,527,670

		Less				
County	Less LOIT Homestead Credit	LOIT Residential Property Tax Credit	Less Circuit Breaker Credit	Net Current Taxes Charged	Delinquent Taxes and Penalties Charged	Total Current and Delinquent Taxes and Penalties Charged
Adams	\$ - \$	- \$	1,110,145 \$	26,927,870 \$	1,948,355 \$	30,991,442
Allen Bartholomew			24,631,711 3,058,218	317,411,749 82,303,420	20,133,160 6,213,649	377,073,975 92,426,266
Benton	-	-	273,469	9,188,482	464,071	11,659,865
Blackford Boone	-		1,555,292	9,180,997 70,381,141	1,468,991 3,516,716	12,533,214 77,728,923
Brown	1,457,633		2,621,757 139	9,025,373	4,139,729	14,740,022
Carroll	-	•	891,964	15,674,349	1,495,870	18,991,808
Cass Clark			5,915,537 3,349,106	27,327,625 91,217,475	3,512,662 16,808,825	38,674,359 122,193,745
Clay Clinton	-	3,032,714 1,317,048	2,452 2,244,586	11,328,310 22,704,841	1,218,512 3,951,724	15,760,749 32,465,413
Crawford		1,317,046	967,247	6,997,156	1,758,811	9,788,628
Daviess	-	-	2,679,883	22,275,996	1,539,051	27,985,429
Dearborn Decatur			636,873 298,506	45,941,077 20,441,139	3,175,555 2,427,243	50,317,407 23,731,615
Dekalb	-	-	609,930	36,321,819	4,110,741	43,257,156
Delaware Dubois			25,474,251 921,577	83,689,048 39,442,553	20,153,992 1,792,088	135,048,539 42,631,667
Elkhart	-	-	14,952,499	199,869,731	26,050,371	243,176,712
Fayette	-	-	3,121,304	14,636,576	2,208,615	24,165,125
Floyd Fountain			1,156,656 363,576	55,601,876 12,453,762	8,310,063 780,210	67,781,990 14,013,942
Franklin	-	•	3,054	12,519,333	1,248,538	13,954,937
Fulton Gibson			64,563 1,573,746	13,830,554 41,324,871	1,481,170 1,772,506	17,211,541 44,979,571
Grant		9,063,402	1,381,212	47,594,795	7,899,289	67,442,300
Greene	-	-	1,464,857	16,965,844 364,938,802	1,655,947	20,308,615
Hamilton Hancock			14,895,060 5,062,615	364,938,802 60,684,159	22,770,468 4,085,422	408,173,939 70,940,414
Harrison Hendricks	-	-	99,320 10,636,378	22,454,893 169,259,215	1,914,798 12.054.707	24,726,575 199,649,212
Henry			3,905,374	31,430,952	6,055,746	43,738,783
Howard	7,994,837		4,012,073	84,010,627	34,048,912	130,945,344
Huntington Jackson		1,625,963	3,842,559 260,567	27,228,596 30,555,896	3,758,256 3,815,978	36,835,263 36,758,592
Jasper	-		11	20,276,557	5,808,085	35,423,277
Jay Jefferson		1,522,006	480,956 798,824	16,498,583 24,970,367	1,502,657 2,313,041	21,092,227 28,399,349
Jennings		-	644,114	18,462,677	2,658,354	21,938,629
Johnson	-		10,295,916	124,228,859	15,800,698	152,303,725
Knox Kosciusko			5,253,582 891,463	28,536,542 71,137,972	3,388,506 5,883,247	37,462,064 78,545,945
Lagrange	-	•	139,935	24,461,154	2,460,341	28,106,693
Lake Laporte			101,084,193 12,192,562	643,250,092 116,303,467	382,940,302 127,012,829	1,136,963,657 256,561,450
Lawrence	-	-	2,810,294	28,656,480	4,869,460	40,466,451
Madison		•	25,734,824	92,507,436	26,857,102	158,490,091
Marion Marshall	1,240,926		79,244,942 769,587	934,346,195 39,523,719	159,549,452 2,902,650	1,199,911,596 43,594,683
Martin Miami	- 1,623,259	- 1,049,522	163,836 2,089,488	5,624,272 14,996,227	491,444 2,011,825	6,332,197 25,893,635
Monroe	1,023,239	1,045,522	174,392	101,341,259	5,086,898	109,104,338
Montgomery	5,289,402	-	2,713,556	29,773,533	4,074,747	44,292,104
Morgan Newton			29,117 332,195	28,272,890 14,798,092	2,373,080 1,188,825	46,365,032 16,448,023
Noble	-		507,372	35,474,053	4,194,344	42,393,617
Ohio Orange			136 32,685	2,084,202 12,086,107	145,002 943,934	2,262,043 13,142,672
Owen	-	-	473,342	12,610,567	1,727,084	14,998,349
Parke Perry	-		66,061 1,157,795	9,870,424 13,204,937	963,257 1,075,819	12,192,510 15,836,333
Pike		-	357,720	13,093,696	660,196	14,192,916
Porter	•	-	3,826,272	173,878,158	29,604,286	217,516,977
Posey Pulaski			576,251 5,888	29,236,654 6,954,001	1,775,084 501,162	32,161,889 10,631,009
Putnam Randolph	-	-	329,299 2,490,612	25,864,982 18,915,245	2,678,057 2,004,688	30,671,905 23,585,045
Ripley	•	•	2,490,612 8,911	16,597,689	1,477,784	18,984,701
Rush		-	1,551,770	13,668,435	1,002,658	17,087,225
St Joseph Scott			35,578,971 678,081	266,244,347 15,692,234	56,411,413 2,444,775	396,813,990 19,480,670
Shelby			1,129,452	42,777,583	7,567,248	51.862.179
Spencer Starke	-	-	72,262 354,243	21,254,690 17,344,461	1,106,304 3,005,408	22,740,610 21,063,170
Steuben	-		15,082	31,043,251	4,510,888	37,577,011
Sullivan	-	-	689,893	17,415,958	1,100,672	19,326,549
Switzerland Tippecanoe			9,979 4,332,109	5,614,693 142,864,974	581,754 13,817,896	6,226,951 167,122,636
Tipton	-	-	401,099	13,368,444	1,296,488	15,505,191
Union Vanderburgh	-		353,189 6,239,348	6,265,349 157,262,947	621,795 12,443,128	7,311,107 181,167,638
Vermillion	:		593,225	14,519,049	1,836,893	17,066,755
Vigo	•		15,064,227	87,506,318	16,499,088	120,128,449
Wabash Warren		2,331,711	60,578 17,904	14,462,607 6,932,848	1,695,940 367,707	24,690,619 7,948,996
Warrick Washington	-		909,526 857,402	46,776,216 16,011,979	4,933,438 2,532,126	53,280,969 20,573,066
Wayne	-		5,486,825	60,057,924	2,532,126 7,388,206	73,656,131
Wells	1,151,466	:	74,212	15,638,320	1,202,455	19,469,311
White Whitley	 		233,592 179,762	23,133,765 22,504,082	4,578,370 1,471,302	28,488,781 24,787,483
Totals	\$ 18,757,523 \$	19,942,365 \$	474,596,916 \$	5,959,338,463 \$	1,195,080,931 \$	7,932,443,695
	 		* * * * *			

State of Indiana Property and Excise Taxes Collected in 2010 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams Allen Bartholomew Benton	\$ 26,872,796 310,591,307 78,709,770 9,253,309	\$ (648) (773,756) (358,627) 1,597,530	\$ 1,005,430 14,866,843 833,087 134,541	\$ 27,877,579 \$ 324,684,395 79,184,229 10,985,380	5 1,710,554 24,323,081 5,648,279 634,100	\$ 29,588,13 349,007,43 84,832,50 11,619,48
Blackford	9,712,035	(74)	327,818	10,039,779	834,242	10,874,02
Boone Brown	68,939,631 11,627,533	(68,529) (70,398)	1,207,388 1,568,925	70,078,491 13,126,060	5,240,970 1,059,967	75,319,46 14,186,02
Carroll	15,957,318	749,976	177,095	16,884,388	1,484,049	18,368,43
Cass Clark	28,328,474 90,617,235	(4,955) 4,462,289	1,918,691 6,009,452	30,242,210 101,088,976	2,455,583 7,069,360	32,697,79 108,158,33
Clay Clinton	11,679,474 22,962,245	(125) (40,469)	3,330,737 3,579,836	15,010,086 26,501,612	1,821,468 2,204,831	16,831,55 28,706,44
Crawford Daviess	7,609,839 22,472,252	(1,933) (2,192)	65,802 1,495,279	7,673,708 23,965,338	498,420 2,052,472	8,172,12 26,017,8
Dearborn Decatur	45,081,678 20,499,451	(233,723) (18,814)	561,032 561,209	45,408,987 21,041,845	3,509,507 1,655,335	48,918,49 22,697,18
Dekalb Delaware	36,392,739 86,553,064	(40,788) (86,335)	2,227,014 5,754,815	38,578,965 92,221,544	2,653,225 6,720,163	41,232,18 98,941,70
Dubois	39,273,842	(16,162)	477,360	39,735,039	3,281,292	43,016,33
Elkhart	197,739,231	(176,291)	2,293,824 797,690	199,856,764	11,359,051	211,215,8
Fayette Floyd	14,388,703 55,667,084	3,290,989 (17,649)	2,715,643	18,477,383 58,365,078	1,254,438 3,828,468	19,731,82 62,193,54
Fountain Franklin	12,536,037 12,940,770	(273) (1,444)	420,721 183,510	12,956,485 13,122,836	1,140,442 1,414,813	14,096,92 14,537,64
Fulton	14,126,019	836,968	986,201	15,949,188	1,364,727	17,313,9
Gibson Grant	41,292,466 47,758,444	(2,924) 982,002	309,553 9,364,654	41,599,095 58,105,100	2,526,835 3,873,245	44,125,92 61,978,34
Greene	16,692,841	(22,797)	226,727	16,896,770	2,131,646	19,028,4
Hamilton Hancock	363,876,630 61,670,407	(93,936) (623)	5,562,021 1,111,264	369,344,715 62,781,048	31,061,498 5,957,436	400,406,2° 68,738,48
Harrison	22,696,258	(13,685)	257,185	22,939,759	2,362,242	25,302,00
Hendricks	167,571,135	(153,231)	7,699,165	175,117,068	13,075,572	188,192,64
Henry Howard	32,615,623 76,041,453	(16,556) 24,366	2,345,684 8,910,135	34,944,751 84,975,954	3,200,969 6,681,401	38,145,7° 91,657,35
Huntington Jackson	26,688,516 31,099,073	(43,597) (41,092)	1,989,677 2,158,303	28,634,596 33,216,283	2,555,785 2,937,655	31,190,38 36,153,93
Jasper	18,849,022	6,126,936	262,875	25,238,832	3,143,290	28,382,12
Jay Jefferson	16,778,494 25,596,343	(2,536) (13,629)	2,623,479 318,581	19,399,437 25,901,295	1,169,219 1,872,713	20,568,68 27,774,00
Jennings	19,106,678	(110)	175,647	19,282,215	1,433,402	20,715,6
Johnson Knox	127,171,889 28,992,871	(61,569) (11,821)	1,969,899 284,627	129,080,219 29,265,677	11,491,358 2,392,076	140,571,5 31,657,7
Kosciusko	71,815,030	(2,842)	632,555	72,444,742	5,063,609	77,508,38
Lagrange	24,204,520	(40,625) (2,754,297)	1,047,281 9,514,990	25,211,176	1,474,818 30,972,472	26,685,99
Lake Laporte	625,128,728 205,091,956	(379,729)	2,881,308	631,889,420 207,593,535	15,336,732	662,861,89 222,930,26
Lawrence Madison	30,807,223 88,733,534	3,699,773 4,779,769	433,995 8,260,068	34,940,991 101,773,371	3,189,776 8,801,538	38,130,76 110,574,9
Marion	924,029,516	(5,111,854)	26,477,126	945,394,789	62,669,758	1,008,064,54
Marshall Martin	39,906,350 5,707,101	(19,498)	398,368 53,503	40,285,219 5,760,604	2,898,379 633,347	43,183,59 6,393,99
Miami	15,173,123	2,599,051	4,179,359	21,951,533	1,933,840	23,885,37
Monroe Montgomery	100,120,431 29,613,645	(66,666) 1,312,933	2,515,757 6,407,379	102,569,521 37,333,957	6,263,592 2,450,847	108,833,1° 39,784,80
Morgan Newton	28,632,299 14,994,953	13,880,149 (391)	1,655,292 129,127	44,167,740 15,123,689	4,987,868 1,102,682	49,155,60 16,226,3
Noble	36,931,702	(4,602)	2,231,603	39,158,703	2,775,197	41.933.90
Ohio Orange	2,160,882 12,185,642	(437) (346)	32,772 80,782	2,193,216 12,266.078	305,712 1,249,799	2,498,92 13,515,87
Oven	13,218,614	(3,452)	189,844	13,405,007	1,276,637	14,681,64
Parke	10,065,848	600,265	699,254	11,365,367	1,068,313	12,433,68
Perry Pike	13,299,482 13,259,031	(312) (628)	399,284 82,866	13,698,454 13,341,269	1,196,586 945,371	14,895,04 14,286,64
Porter	177,835,724	(657,258)	10,166,977	187,345,443	15,326,472	202,671,9
Posey Pulaski	29,384,137 7,051,219	(24,017) 2,472,630	575,225 701,249	29,935,346 10,225,098	2,004,912 882,353	31,940,25 11,107,45
Putnam Randolph	26,085,634 19,550,208	(9,389) 788	1,803,520 174,750	27,879,765 19,725,746	2,481,022 1,491,624	30,360,78 21,217,3
Ripley	16,805,501	(1,936)	911,400	17,714,965	1,641,709	19,356,67
Rush St Joseph	13,847,516 254,469,405	(893) 25,494,397	868,066 11,294,631	14,714,690 291,258,433	1,090,061 16,706,806	15,804,75 307,965,23
Scott	15,931,029	(7,328)	669,960	16,593,662	1,511,430	18,105,09
Shelby Spencer	40,980,479 21,230,636	(138,061) (581)	388,511 308,793	41,230,929 21,538,848	2,881,920 1,534,975	44,112,85 23,073,82
Starke	17,944,938	(1,055)	357,535	18,301,417	1,549,737	19,851,15
Steuben Sullivan	31,620,094 17,422,794	1,351,786 (4,783)	510,645 120,175	33,482,526 17,538,185	2,209,713 1,482,202	35,692,24 19,020,38
Switzerland	5,644,585	(91)	20,565	5,665,059	458,660	6,123,7
Tippecanoe Tipton	142,290,832 13,561,049	(120,940)	6,090,047 439,228	148,259,939 14,000,277	9,757,629 1,380,317	158,017,56 15,380,59
Union	6,609,271	(554)	71,473	6,680,190	458,808	7,138,99
Vanderburgh Vermillion	151,015,180 14,860,685	(186,191) (1,214)	5,204,162 118,505	156,033,150 14,977,977	11,990,906 1,554,866	168,024,05 16,532,84
Vigo	87,763,051	(30,334)	1,053,027	88,785,743	6,684,863	95,470,60
Wabash Warren	14,891,911 6,986,710	3,465,305 436,390	5,022,070 193,585	23,379,286 7,616,685	1,957,661 685,376	25,336,94 8,302,00
Warrick Washington	47,110,947 16,963,161	(2,875) (6,083)	664,306 1,175,582	47,772,378 18,132,661	4,770,119 1,660,108	52,542,49 19,792,76
Wayne	58,824,603	(219,942)	719,333	59,323,995	4,015,560	63,339,58
Wells White	15,628,537 23,245,002	(4,812) (2,383)	2,584,112 544,791	18,207,837 23,787,410	1,696,632 1,851,738	19,904,46 25,639,14
Whitley	23,245,002 22,697,029	(2,383) (837)	634,446	23,787,410 23,330,638	1,851,738 2,447,346	25,639,14 25,777,98
Totals	\$ 5,998,361,458	\$ 65,965,765	\$ 220,758,595	\$ 6,285,085,818 \$	453,847,575	\$ 6,738,933,39

State of Indiana
Distribution of Property and Excise Taxes Collected in 2010
by Fund and County

County		County Funds	Township Funds		School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$	7,779,820	\$ 614,949	\$	14,707,513	\$847,852	\$5,637,999	\$29,588,133
Allen Bartholomew Benton		67,845,604 15,896,035 2,789,198	6,697,737 2,181,086 316,555		120,491,656 35,070,182 6,037,896	24,472,552 2,223,342 612,850	129,499,926 29,461,862 1,862,982	349,007,476 84,832,508 11,619,481
Blackford		3,237,742	329,986		4,447,234	338,016	2,521,042	10,874,021
Boone Brown		8,082,050 5,146,406	1,251,067 422,772		45,815,473 7,397,701	2,827,244 580,569	17,343,626 638,579	75,319,460 14,186,027
Carroll		4,046,986	793,178		9,904,901	753,892	2,869,480	18,368,437
Cass Clark		8,440,352 10,803,254	1,154,578 1,224,566		13,772,641 42,913,013	1,181,317 2,768,871	8,148,904 50,448,632	32,697,793 108,158,336
Clay		3,605,774	509,036		9,921,954	414,537	2,380,253	16,831,554
Clinton Crawford		6,657,791 2,809,432	1,038,026 121,406		13,587,511 4,225,290	1,591,152 146,692	5,831,962 869,309	28,706,443 8,172,128
Daviess		9,207,659	498,784		10,593,165	449,992	5,268,211	26,017,810
Dearborn Decatur		9,947,477 5,494,724	788,618 631,911		26,150,032 10,314,315	1,951,613 770,078	10,080,755 5,486,152	48,918,494 22,697,180
Dekalb		8,158,302	706,382		20,013,783	1,630,571	10,723,151	41,232,189
Delaware Dubois		19,924,155 6,828,172	3,265,301 570,858		34,369,900 23,546,795	3,542,314 1,869,356	37,840,037 10,201,150	98,941,707 43,016,331
Elkhart		30,979,077	8,675,543		103,260,718	8,111,062	60,189,416	211,215,815
Fayette Floyd		5,138,003 7,383,792	283,359 1,728,954		7,246,149 32,382,867	671,735 1,889,819	6,392,574 18,808,115	19,731,820 62,193,546
Fountain Franklin		3,498,525	368,222		7,071,291	479,411	2,679,478	14,096,927
Fulton		3,216,465 4,100,016	262,680 557,586		8,831,468 7,761,842	724,385 1,489,573	1,502,652 3,404,898	14,537,649 17,313,915
Gibson		10,462,433	843,774		17,149,597	1,084,018	14,586,107	44,125,929
Grant Greene		13,568,159 5,795,192	1,153,600 823,111		21,180,176 9,641,098	2,761,741 735,245	23,314,669 2,033,770	61,978,345 19,028,417
Hamilton		52,100,346	11,847,457		185,086,186	11,579,075	139,793,149	400,406,213
Hancock Harrison		11,598,069 6,113,047	5,334,937 560,432		39,501,401 16,045,776	1,333,590	12,304,078 1,249,155	68,738,485 25,302,000
Hendricks		21,285,479	9,384,119		100,508,656	5,294,256	51,720,130	188,192,640
Henry Howard		8,825,028 17,880,782	1,141,477 2,395,202		17,378,610 34,603,716	2,136,172 4,339,469	8,664,433 32,438,186	38,145,719 91,657,355
Huntington		6,661,141	734,187		11,879,354	1,562,775	10,352,924	31,190,381
Jackson Jasper		7,194,193 6,516,135	584,197 811,792		16,471,497 15,844,941	1,907,799 1,667,724	9,996,252 3,541,531	36,153,938 28,382,122
Jay		4,897,315	379,689		9,722,551	815,411	4,753,691	20,568,656
Jefferson Jennings		7,267,462 5,220,176	602,535 422,810		12,102,317 9,916,126	1,066,166 426,087	6,735,528 4,730,419	27,774,008 20,715,618
Johnson		15,827,851	667,314		74,019,142	6,723,058	43,334,212	140,571,577
Knox Kosciusko		7,345,677 10,804,110	2,138,076 4,027,965		12,832,148 40,540,102	1,176,205 3,302,915	8,165,647 18,833,259	31,657,753 77,508,351
Lagrange		5,397,127	830,373		14,281,969	1,320,205	4,856,320	26,685,994
Lake Laporte		119,508,570 52,655,013	18,614,868 4,355,311		210,775,777 86,205,834	26,074,699 11,592,036	287,887,977 68,122,073	662,861,892 222,930,267
Lawrence		7,270,047	763,986		18,077,716	1,843,217	10,175,801	38,130,767
Madison Marion		19,478,961 130,012,984	2,273,379 65,861,806		48,341,701 396,410,262	5,278,161 40,203,341	35,202,708 375,576,154	110,574,910 1,008,064,547
Marshall		7,720,224	2,014,991		18,346,965	2,471,310	12,630,108	43,183,598
Martin Miami		1,753,956 6,005,909	209,116 498,446		3,567,525 10,800,154	83,564 388,522	779,790 6,192,342	6,393,951 23,885,373
Monroe		21,489,003	4,601,374		37,143,611	7,517,332	38,081,794	108,833,113
Montgomery Morgan		7,408,571 7,753,506	1,032,749 5,080,692		21,204,239 25,009,378	1,798,178 2,073,156	8,341,066 9,238,877	39,784,804 49,155,608
Newton		5,303,282	758,226		7,828,568	1,254,285	1,082,009	16,226,370
Noble Ohio		8,096,860 1,084,297	1,401,668 63,931		18,841,544 897,113	2,580,002 91,309	11,013,826 362,278	41,933,900 2,498,928
Orange		2,641,586	170,706		6,489,657	510,334	3,703,594	13,515,877
Owen Parke		3,129,864 3,366,485	267,302 580,587		9,553,811 7,288,520	730,467 267,333	1,000,199 930,754	14,681,643 12,433,680
Perry		3,274,178	154,860		6,645,446	816,061	4,004,494	14,895,040
Pike Porter		5,561,773 40,121,298	343,721 6,519,788		6,732,033 86,228,795	528,242 8,527,941	1,120,870 61,274,093	14,286,640 202,671,915
Posey		9,649,821	1,676,501		14,729,304	1,466,418	4,418,213	31,940,258
Pulaski Putnam		4,385,980 4,911,403	462,683 438,830		4,512,340 19,212,104	803,611 547,249	942,838 5,251,201	11,107,451 30,360,787
Randolph		5,279,092	627,869		9,377,397	461,682	5,471,330	21,217,370
Ripley Rush		3,318,561 4,186,789	316,416 474,949		12,246,742 7,172,770	671,784 208,084	2,803,171 3,762,160	19,356,674 15,804,751
St Joseph Scott		46,928,759	13,948,773 381,080		90,248,358	17,628,876 480,534	139,210,473 4,179,225	307,965,239
Shelby		4,156,470 7,248,342	862,486		8,907,783 23,065,956	631,271	12,304,796	18,105,091.30 44,112,850
Spencer		6,740,486	734,568		10,030,085	1,473,873	4,094,810	23,073,823
Starke Steuben		4,158,562 6,821,855	1,037,533 1,284,525		10,798,223 18,944,070	1,299,270 1,329,429	2,557,566 7,312,362	19,851,154 35,692,240
Sullivan		5,836,016	899,005		9,737,735	1,043,555	1,504,076	19,020,387
Switzerland Tippecanoe		2,131,526 26,436,972	192,161 2,243,400		3,244,840 68,123,707	176,766 5,771,850	378,426 55,441,639	6,123,719 158,017,568
Tipton		3,365,932	670,179		7,166,036	818,809	3,359,638	15,380,594
Union Vanderburgh		1,702,744 44,272,829	126,597 3,750,873		4,205,795 39,420,816	438,412 12,132,758	665,450 68,446,780	7,138,998 168,024,056
Vermillion		6,471,317	749,502		6,932,124	934,933	1,444,967	16,532,843
Vigo Wabash		24,507,182 4,659,608	1,477,247 900,470		26,142,619 10,612,902	4,826,276 816,678	38,517,282 8,347,289	95,470,606 25,336,947
Warren		3,076,205	236,225		4,179,583	233,925	576,123	8,302,061
Warrick Washington		14,651,097 4,988,682	1,691,853 644,733		25,470,068 10,397,077	3,419,468 361,321	7,310,011 3,400,955	52,542,497 19,792,769
Wayne		15,783,668	1,954,104		19,508,374	2,276,770	23,816,639	63,339,555
Wells White		3,827,259 6,839,653	456,698 698,143		10,911,268 13,339,151	1,268,188 767,406	3,441,057 3,994,796	19,904,469 25,639,148
Whitley		5,555,586	1,113,402		13,156,633	1,308,077	4,644,285	25,777,984
Totals	\$ 1	1,221,305,296	\$ 235,294,495	\$:	2,806,723,160	\$ 289,797,468	\$ 2,185,812,973	\$ 6,738,933,392

State of Indiana Property Tax Schedules For Year Ended December 31, 2010 Payable 2011

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2011 property tax billings in 2011, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2011 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2011 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana Assessed Value and Current Property Tax Levied by County

Payable 2011

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,320,330	\$ 27,777
Allen	13,280,252	317,039
Bartholomew	4,063,681	87,211
Benton	712,974	10,197
Blackford	386,248	9,131
Boone	3,889,625	70,834
Brown	1,255,214	11,966
Carroll	1,022,523	14,971
Cass	1,226,332	25,989
Clark	4,773,396	96,869
Clay	813,511	12,412
Clinton	1,360,154	23,899
Crawford	285,118	7,149
Daviess	1,126,894	23,170
Dearborn	2,411,643	44,029
Decatur	1,345,410	21,827
Dekalb	2,228,058	38,850
Delaware	3,439,760	81,846
Dubois	2,115,936	42,310
Elkhart	8,485,856	194,988
Fayette	662,245	15,056
Floyd	3,165,195	61,364
Fountain	721,837	12,188
Franklin	972,524	13,405
Fulton	964,935	14,989
Gibson	2,143,560	40,403
Grant	2,221,441	48,844
Greene	856,721	18,083
Hamilton	19,848,357	399,988
Hancock	2,928,210	61,475
Harrison	1,632,138	19,793
Hendricks	7,682,141	172,919
Henry	1,435,499	30,863
Howard	3,433,244	81,052
Huntington	1,299,240	27,676
Jackson	1,787,897	32,186
Jasper	2,559,276	20,677
Jay	822,011	18,084
Jefferson	1,217,624	26,258
Jennings	850,912	19,074
Johnson	6,062,020	126,293
Knox	1,498,553	30,978
Kosciusko	5,535,256	73,348
Lagrange	1,984,693	25,242
Lake	21,806,876	638,186
Laporte	6,346,794	125,301
Lawrence	1,290,758	28,904
Madison	3,668,943	95,211
Marion	39,777,687	968,360
Marshall	2,600,839	40,863
Martin	314,247	6,121
Miami	985,109	15,309

County	Assessed Value	Net Tax Levied
Monroe	6,489,965	110,526
Montgomery	1,880,686	33,333
Morgan	3,048,892	29,013
Newton	760,238	15,110
Noble	2,028,247	40,047
Ohio	262,328	2,560
Orange	749,032	11,867
Owen	618,434	13,043
Parke	717,636	9,219
Perry	616,604	13,334
Pike	664,271	13,851
Porter	9,505,226	182,230
Posey	1,843,199	29,619
Pulaski	706,975	7,918
Putnam	1,686,413	26,616
Randolph	959,738	19,029
Ripley	1,227,581	17,385
Rush	822,392	13,495
St Joseph	9,628,144	266,238
Scott	744,742	16,026
Shelby	2,276,846	40,784
Spencer	1,487,978	23,454
Starke	961,312	16,983
Steuben	3,008,196	31,760
Sullivan	869,072	17,951
Switzerland	471,289	5,662
Tippecanoe	6,972,063	146,134
Tipton	839,257	14,460
Union	307,594	6,527
Vanderburgh	7,701,602	165,443
Vermillion	781,070	14,636
Vigo	3,899,016	90,521
Wabash	1,198,524	17,067
Warren	502,232	7,144
Warrick	2,872,995	46,168
Washington	838,416	17,139
Moves	0.440.000	E0.004
Wayne Wells	2,410,698	58,924 17,506
White	1,229,140 1,679,806	17,596 24,196
Whitley	1,461,092	24,196 24,347
·	· · · -	
Total	\$ 291,348,635	6,128,314
LOIT Property		22.25
Replacement (COIT Homeste		80,037 38,806
CEDIT Homes		38,806 50,987
LOIT Homes		50,987 18,039
LOIT Resident		10,039
Tax Replacem		18,441
•		618,309
Circuit Breaker	Cicuio	010.000
Circuit Breaker Total Current		\$ 6,952,933

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2011 by County

County		Value of Land	Value of Improvements	Total Value of Land and Improvements	Standard Deduction		Mortgage and Contract Deduction
Adams	\$	474,681,700	\$ 1,426,005,400			\$ 240,413,484	\$ 18,221,961
Allen Bartholomew Benton	,	4,083,777,200 1,346,391,700 398,122,900	15,692,725,698 3,945,236,680 322,998,800	19,776,502,898 5,291,628,380 721,121,700	3,998,807,379 877,279,780 98,527,090	2,843,594,552 708,369,748 40,836,358	218,231,877 39,361,950 4,854,700
Blackford		159,572,300	393,916,950	553,489,250	142,467,340	51,001,943	7,065,176
Boone Brown		1,564,913,500 610,903,300	4,211,578,700 1,057,533,200	5,776,492,200 1,668,436,500	738,387,840 208,412,100	1,032,372,066 174,038,059	39,242,550 9,376,250
Carroll		527,813,050	825,315,960	1,353,129,010	246,333,150	125,927,296	11,462,862
Cass Clark		556,622,200 1,857,039,000	1,169,266,000 5,134,253,798	1,725,888,200 6,991,292,798	405,255,810 1,330,144,296	167,982,449 932,563,174	19,437,326 64,733,750
Clay		342,990,990	862,649,200	1,205,640,190	286,945,024	127,223,011	13,750,962
Clinton Crawford		613,548,300 123,494,640	1,200,421,821 278.019.800	1,813,970,121 401.514.440	363,549,570 100,380,600	175,623,001 35,690,445	17,976,888 5,443,296
Daviess		372,301,679	1,102,079,742	1,474,381,421	303,498,545	152,486,854	13,493,648
Dearborn Decatur		886,312,400 542,175,400	2,536,323,500 1,262,593,550	3,422,635,900 1,804,768,950	639,788,400 294,586,170	540,959,035 175,901,278	28,023,200 13,472,497
Dekalb		633,880,700	2,004,103,100	2,637,983,800	486,460,304	297,084,220	21,958,623
Delaware Dubois		1,280,672,696 645,488,300	4,472,989,564 2,216,692,600	5,753,662,260 2,862,180,900	1,169,688,421 525,819,890	599,417,776 370,847,477	59,299,148 21,473,774
Elkhart		2,616,784,800	9,157,903,800	11,774,688,600	2,067,012,906	1,459,227,967	94,321,890
Fayette		301,165,900	758,704,000	1,059,869,900	267,521,790	109,942,966	14,315,548
Floyd Fountain		954,512,510 366,310,000	3,912,158,003 575,897,300	4,866,670,513 942,207,300	913,284,870 194,879,860	790,808,193 79,484,208	37,548,760 8,312,086
Franklin		410,995,000	1,042,775,900	1,453,770,900	284,145,840	212,009,926	10,945,062
Fulton Gibson		474,710,600 536,229,820	783,064,220 1,529,026,400	1,257,774,820 2,065,256,220	232,305,525 384,702,700	130,276,217 207,388,804	10,877,891 17,262,138
Grant		865,400,100	2,597,203,400	3,462,603,500	693,645,594	302,106,114	33,609,168
Greene Hamilton		386,466,400 7,015,068,650	895,528,080 21,728,365,700	1,281,994,480 28,743,434,350	325,142,000 3,653,715,300	124,031,047 5,470,905,190	16,940,230 215,690,530
Hancock		1,164,484,400	3,469,494,623	4,633,979,023	946,027,139	798,611,974	46,806,473
Harrison Hendricks		511,953,450 2,967,066,700	1,850,552,800 8,777,602,928	2,362,506,250 11,744,669,628	480,098,700 1,936,727,544	312,987,500 1,861,288,646	21,287,914 102,533,679
Henry		626,300,310	1,652,656,730	2,278,957,040	576,509,508	270,621,346	27,643,920
Howard		1,122,674,200 508,263,150	3,378,298,600	4,500,972,800	970,049,474	488,104,303	55,559,666
Huntington Jackson		621,207,700	1,541,013,930 1,720,966,900	2,049,277,080 2,342,174,600	446,394,540 472,824,120	235,160,978 252,500,727	22,607,268 23,142,130
Jasper		732,520,500	1,999,604,300	2,732,124,800	387,288,420	273,569,166	16,529,550
Jay Jefferson		338,927,200 444,708,800	687,434,720 1,276,783,700	1,026,361,920 1,721,492,500	221,637,972 373,863,900	83,512,052 209,300,945	10,946,972 18,716,350
Jennings		369,443,900	873,552,601	1,242,996,501	298,229,360	126,041,396	14,719,410
Johnson Knox		2,131,004,900 647,367,720	7,110,558,281 1,170,100,480	9,241,563,181 1,817,468,200	1,703,751,735 349,787,306	1,444,367,583 164,096,728	79,466,138 18,900,616
Kosciusko		2,843,839,300	4,196,224,341	7,040,063,641	901,031,813	777,937,477	40,219,100
Lagrange		780,402,600	1,868,421,800	2,648,824,400	393,615,120	323,368,869	17,202,668
Lake Laporte		7,597,873,200 2,331,088,890	24,075,820,380 5,987,703,300	31,673,693,580 8,318,792,190	5,757,310,330 1,289,137,160	4,953,979,018 946,537,967	332,813,443 54,325,892
Lawrence Madison		396,354,970 1,267,966,300	1,635,481,970 4,613,956,900	2,031,836,940 5,881,923,200	518,597,120 1,490,867,341	244,443,690 704,510,290	27,052,776 73,929,735
Marion		11,317,788,700	43,534,784,600	54,852,573,300	9,440,696,201	6,769,562,956	500.348.046
Marshall		1,114,564,100	2,426,477,600	3,541,041,700	548,253,960	381,180,734	27,443,620
Martin Miami		115,250,100 437,585,080	313,978,100 1,058,283,900	429,228,200 1,495,868,980	104,897,974 359,776,704	40,717,140 153,658,423	4,823,988 19,395,070
Monroe		2,381,737,050	6,707,974,700	9,089,711,750	1,237,823,757	1,219,277,938	61,233,552
Montgomery Morgan		755,409,500 1,211,428,500	1,612,088,920 3,349,581,500	2,367,498,420 4,561,010,000	450,736,984 857,689,665	226,275,393 683,313,399	22,619,978 36,401,250
Newton		384,018,400	579,141,900	963,160,300	173,564,520	92,961,178	7,650,250
Noble Ohio		824,632,300 93,388,300	1,969,228,898 291,035,000	2,793,861,198 384,423,300	527,062,414 76,298,940	319,169,091 49,714,389	22,783,000 3,494,700
Orange		249,744,080	781,945,180	1,031,689,260	196,698,744	80,210,991	8,418,328
Owen		305,271,500	654,472,800	959,744,300	240,533,900	106,862,581	12,028,283
Parke Perry		355,473,600 206,124,850	570,599,700 660,675,370	926,073,300 866,800,220	161,751,180 206,917,640	79,018,107 87,379,235	9,424,474 9,933,886
Pike Porter		196,643,130 3,423,422,100	412,975,100 9,984,209,249	609,618,230 13,407,631,349	134,434,640 2,065,126,582	51,578,051 2,274,302,888	6,479,930 105,077,623
Posey		522,600,709	1,309,600,700	1,832,201,409	334,680,410	241,986,098	14,087,090
Pulaski		351,086,200 617,666,400	520,354,400	871,440,600 2,242,483,200	146,858,030	65,243,019	6,966,928
Putnam Randolph		463,157,500	1,624,816,800 847,481,500	2,242,483,200 1,310,639,000	413,072,490 277,305,360	269,220,717 101,166,050	18,845,824 11,687,186
Ripley		499,430,900	1,253,084,700	1,752,515,600	345,250,020	235,554,026	17,770,146
Rush St Joseph		441,026,500 2,398,664,600	621,573,700 12,291,175,070	1,062,600,200 14,689,839,670	197,081,577 2,887,025,710	94,660,241 1,951,995,352	9,184,800 149,531,839
Scott		287,632,800	806,243,200	1,093,876,000	259,613,690	114,730,002	11,901,456
Shelby Spencer		700,848,620 334,275,710	2,165,073,500 1,039,621,100	2,865,922,120 1,373,896,810	516,381,880 245,207,030	331,418,508 124,982,120	24,047,356 10,430,550
Starke		454,909,000	917,591,800	1,372,500,800	283,390,980	135,723,087	12,097,720
Steuben		1,892,749,000	1,846,131,800 533,837,500	3,738,880,800	401,281,791	382,529,831	19,927,652 11,056,932
Switzerland		347,531,041 135,302,500	463,661,463	881,368,541 598,963,963	191,683,020 102,671,479	66,052,938 48,688,925	4,803,796
Tippecanoe Tipton		2,061,184,364 380,175,300	7,345,399,325 762,722,700	9,406,583,689 1,142,898,000	1,541,558,280 211,412,700	1,176,254,898 123,355,005	74,945,086 10.126.550
Union		160,059,000	252,830,200	412,889,200	85,709,220	41,011,348	4,074,450
Vanderburgh Vermillion		2,702,049,250 238,866,800	8,516,531,800 529,041,250	11,218,581,050 767,908,050	1,982,209,560 168,221,772	1,344,455,495 68,426,518	93,339,008 9,064,746
Vigo		923,409,100	529,041,250 4,184,198,690	5,107,607,790	1,029,905,940	555,189,322	54,219,198
Wabash		481,242,800	1,265,888,600	1,747,131,400	386,121,540	185,654,776	18,050,156
Warren Warrick		310,083,200 927,794,798	330,992,500 3,057,279,370	641,075,700 3,985,074,168	106,004,100 760,218,070	53,092,767 645,393,600	5,178,106 38,064,364
Washington		390,097,300	873,266,060	1,263,363,360	309,450,180	138,170,872	12,999,758
Wayne Wells		891,458,600 468,777,800	2,790,161,200 1,257,227,500	3,681,619,800 1,726,005,300	746,349,960 355,637,787	368,959,244 202.878.345	36,083,854 16,923,612
White		851,289,700	1,213,671,600	2,064,961,300	305,172,279	194,856,243	12,454,272
Whitley	\$	510,409,500	1,589,278,700	2,099,688,200	440,794,590	281,935,451	20,235,492
Totals	•	102,468,054,207	\$ 306,097,749,395	\$ 408,565,803,602	\$ 72,950,116,496	\$ 54,308,220,805	\$ 3,676,761,346

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2011 by County

	Veterans'	Age 65	Blind and/or Disabled	Energy System	Rehab, Urban Dev or Revit	Investment Deduction (Outside Enterprise	Enterprise Zone Investment Deduction (Within Enterprise
County	Deduction	Deduction	Deduction	Deduction	Deduction	Zone)	Zone)
Adams Allen	\$ 2,858,060 \$ 49,041,814	8,567,809 \$ 80,724,641	3,452,061 12,800,439	\$ 5,025,600 18,413,700	\$ 4,948,810 166,039,643	\$ -	\$ - 3,726,131
Bartholomew	12,296,403	19,795,008	4,049,105	5,455,700	44,479,000	1,596,500	3,720,131
Benton	985,415	2,945,832	744,026	117,900	1,564,802		-
Blackford Boone	3,361,093 7.502.567	6,715,856 8.089.682	2,253,706 2,397,308	776,900 5,882,900	2,189,113 111,385,830	:	:
Brown	5,315,985	3,081,408	1,355,152	1,134,940	-		
Carroll	4,080,632	5,327,330	1,402,434	1,692,600	950,320	-	-
Cass Clark	8,487,746 27,325,896	14,796,094 26,576,920	2,605,636 17,350,795	456,500 1,201,600	1,899,934 40,249,845	6,650	68,479,670
Clay	6,505,188	7,966,228	2,813,783	428,800	2,988,184		-
Clinton	5,152,868	11,165,018	2,684,428	1,578,800	9,718,539		
Crawford Daviess	3,263,004 6,116,300	4,463,588 8,870,632	2,814,088 3,848,252	139,900 1,406,986	1,964,500		
Dearborn	11,068,976	10,701,916	5,309,622	1,546,500	3,472,740		-
Decatur Dekalb	3,613,976 9,632,225	7,515,269 10,695,294	2,429,259 1.176.413	5,051,566 7,267,700	111,357,860 14,725,588	2.450	
Delaware	21,132,568	43,628,824	17,228,133	-	14,654,654	43,400	
Dubois Elkhart	6,216,340	9,893,494 39,831,274	2,212,906 11,876,574	8,901,800 2,328,300	101,250 20,770,194		741,500
	28,854,718					•	
Fayette Floyd	4,034,343 18,145,982	11,320,844 15,279,595	3,951,433 10,059,148	329,800 884,300	4,702,971 19,259,256	:	376,600 3,250,372
Fountain	2,593,137	8,380,164	1,658,596	2.040.000	508,260	40.070	
Franklin	3,800,935	7,393,724	3,188,998	3,619,200	4 044 700	46,370	•
Fulton Gibson	4,332,687 7,181,166	6,585,332 10,783,464	2,076,797 4,888,600	2,316,300 482,100	4,211,789 25,899,270	388,595	
Grant	27,559,613	22,844,468	6,217,909	2,310,460	94,392,655		
Greene	9,714,768	14,936,362	5,507,338	329,400			
Hamilton Hancock	31,708,979 19,123,028	18,828,212 12,457,614	6,865,090 3,003,927	4,768,424	121,378,812 73,649,040	245.880	
Harrison	11,137,928	10,298,256	6,687,178	803,400	-	1,189,160	-
Hendricks	31,929,360	20,076,020	7,432,214	3,305,390	392,425,299		
Henry Howard	9,212,837 23,968,906	20,288,970 25,832,254	6,536,638 7,936,564	1,294,260 6,417,990	11,084,760 4,316,335	23,800	
Huntington	10,003,735	11,888,606	4,631,626	10,385,712	7,110,566	45,300	
Jackson	7,463,904	16,723,818	4,357,598		10,618,910		
Jasper Jay	4,818,033 2,911,687	7,261,672 9,313,022	4,118,118 3,531,860	529,700 1,174,800	34,271,089 5,962,811	:	
Jefferson	10,263,119	10,880,986	5,177,166	934,750	8,981,750	55,530	
Jennings	5,240,267	10,354,028	5,214,478	1,239,270	13,025,630		
Johnson Knox	25,389,768 8,596,977	23,340,516 12,349,822	6,463,730 4,614,298	4,060,400 626,630	112,353,070 16,732,800	2,288,425	779,500
Kosciusko	10,665,780	8,273,995	5,431,807	13,115,682	22,642,110		-
Lagrange	4,537,506	5,084,096	2,071,804	1,889,300	4,341,070	239,825	
Lake Laporte	55,896,236 19.377.922	137,183,024 36,331,156	77,303,705 10.622.448	1,827,782 50.900	135,007,822 27,182,220	1,822,451	1,542,793 561,770
Lawrence	10,276,537	21,473,392	8,287,022	1,696,660	5,919,960		1,678,700
Madison	30,492,988	47,179,690	17,404,554	484,200	55,298,422	-	-
Marion Marshall	140,218,841 7,898,215	166,687,362 13,420,276	43,062,014 4,726,232	764,660 1,231,074	195,752,585 12,388,083	11,325	:
Martin	3,215,656	3,945,801	1,550,486	1,028,100	3,663,200	286,000	
Miami	24,697,647	7,304,218	2,595,664	1,488,864	2,463,960	109,425	1,653,100
Monroe Montgomery	24,285,910 4,788,373	21,638,076 17,072,021	6,981,676 3,125,161	3,525,400 541,900	46,450,630 9,233,328	10,000	23,360,700
Morgan	13,636,165	13,962,526	4,845,732	3,352,000	11,830,760	10,000	
Newton	2,151,876	4,201,922	1,835,636	4,200	10,343,429		
Noble Ohio	9,405,150 1,161,380	15,259,452 1,911,468	6,165,962 492,376	11,063,000 771,400	29,942,247		
Orange	3,525,475	6,779,860	3,163,772	176,160	61,860,985		
Owen	4,789,796	6,764,390	2,094,058		5,304,540		
Parke Perry	3,327,678 4.441,293	5,408,986 7,743,058	1,126,184 3,995,287	697,520 229.800	1,549,390 5,708,510		
Pike	3,089,470	4,825,650	1,899,863	389,400	5,706,510	:	
Porter	22,046,656	26,683,426	12,808,064	135,100	62,032,362		-
Posey Pulaski	5,871,833 2,145,816	6,181,466	2,226,502	241,675 817.600	1,765,430 1,492,265	342,100	
Putnam	8,394,710	3,882,796 8,437,759	1,900,088 3,364,270	1,068,100	9,427,885	:	
Randolph	3,520,726	11,031,776	2,890,267	561,400	26,354,590		-
Ripley Rush	5,029,069 2,090,416	7,922,556 6,402,600	3,421,964 1,406,034	3,446,350 652,550	4,297,107 3,457,161		-
St Joseph	32,352,925	67,454,386	13,297,897	1,787,740	101,834,488	1,137,680	
Scott	5,855,187	9,847,103	7,001,087		4,134,585		
Shelby Spencer	8,481,275 4,547,551	11,578,834 4,786,220	3,221,154 1,603,452	2,890,694 1,096,075	26,066,664 2,105,490	408,525	-
Starke	3,318,992	9,292,468	7,300,063	710,476	6,241,218		
Steuben	5,986,458	8,614,032	1,725,700		10,523,520	150,880	
Sullivan Switzerland	5,326,453 1,829,100	6,732,026 3,064,748	4,121,515 1,255,406	181,255	14,888,210	289,300	
Tippecanoe	15,685,843	14,874,576	4,153,919	28,560	27,556,093		
Tipton	4,016,974	4,437,860	481,082	3,217,700	1,120,055		
Union Vanderburgh	1,483,191 31,920,076	2,069,584 44,928,654	931,732 23,932,037	93,900 894,800	126,700 94,230,003		3.705.590
Vermillion	3,627,369	5,731,727	2,572,209	552,650	2,771,567		109,125
Vigo	20,514,908	33,220,258	12,023,201	551,200	56,655,260	284,030	
Wabash Warren	8,680,910 1,603,750	12,674,502 3.379,952	5,095,430 883,136	6,250,480 153,000	3,384,365 1,164,199	161.666	
Warrick	12,107,715	9,668,542	6,054,798	406,200	6,350,220	1,709,300	
Washington	6,954,210	9,640,718	5,687,652	16,100	6,641,515		
Wayne Wells	12,212,013 5,484,527	26,755,242 7,302,053	12,940,646 1,146,460	1,120,380 4,432,362	29,094,364 744,420	15,661,927	2,465,700 79,850
White	4,841,279	7,855,478	2,093,664	252,318	2,370,247	13,001,827	10,030
Whitley	7,044,316	11,202,803	1,756,265	7,978,800	37,796,280		<u> </u>
Totals	\$ 1,136,797,075 \$	1,576,874,430 \$	571,000,561	\$ 198,486,445	\$ 2,705,855,393	\$ 28,556,494	\$ 112,511,101

County	Fertilizer/ Pesticide Deduction	Model Residence Deduction	Tax Exempt Property	Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities	Business Personal Property	Total Value Of Railroads, Utilities & Business Personal Property
Adams	\$ 198,500 \$	- \$	82,031,180 \$	1,143,823,085 \$	36,609,530 \$	161,767,130	
Allen Bartholomew	53,700	1,502,200 88,850	946,144,943 171,287,350	11,437,475,579 3,407,515,286	474,104,680 75,118,500	1,677,159,710 723,007,886	2,151,264,390 798,126,386
Benton	684,400	-	11,345,870	558,515,307	706,028,710	43,094,040	749,122,750
Blackford Boone	97,000 43,300	2,598,200	18,750,520 177,609,300	318,810,603 3.650,980.657	15,884,530 61,820,370	62,612,290 234,088,190	78,496,820 295,908,560
Brown	-	2,330,200	40,616,460	1,225,106,146	16,558,290	14,240,810	30,799,100
Carroll	328,600	•	37,710,650	917,913,136	27,189,080	86,326,440	113,515,520
Cass Clark	1,070,200	923,000	74,056,100 213,253,605	1,029,833,755 4,268,490,247	46,338,050 137,430,490	189,642,810 421,501,710	235,980,860 558,932,200
Clay Clinton	295,000 561.400	:	43,991,325 95.794,950	712,732,685 1,130,164,659	35,250,780 33.852,630	71,872,420 258,012,087	107,123,200 291.864.717
Crawford			15.521.050	233,798,469	28,093,140	23,299,000	51,392,140
Daviess		-	40,717,280	941,978,424	36,534,020	187,840,750	224,374,770
Dearborn Decatur	4,007,828	315,100 174,550	95,406,800 66,151,300	2,086,043,611 1,120,507,397	254,477,800 58,905,150	135,213,100 360,108,010	389,690,900 419,013,160
Dekalb	1,271,300	147,390	107,203,368	1,680,358,925	56,115,680	521,164,060	577,279,740
Delaware Dubois	501,800		805,677,280 108,197,432	3,022,390,256 1,808,516,537	143,625,710 59,882,090	340,294,670 283,955,110	483,920,380 343,837,200
Elkhart	50,000	1,605,750	634,647,450	7,413,420,077	218,029,670	960,148,510	1,178,178,180
Fayette Floyd	8,010	376,150	61,610,470 223,830,478	581,755,125 2,833,943,409	27,470,060 114,504,050	64,014,120 235,207,190	91,484,180 349,711,240
Fountain	20,990	-	24,133,700	622,236,299	19,810,800	81,212,140	101,022,940
Franklin		•	51,789,150	876,831,695	56,369,860	40,362,190	96,732,050
Fulton Gibson	647,700 222,850	147,800	30,070,843 85,688,900	833,685,144 1,320,608,428	38,369,270 294,938,310	95,288,120 629,115,960	133,657,390 924,054,270
Grant	83,400	227,950	437,449,800	1,842,156,369	73,638,260	420,340,200	493,978,460
Greene Hamilton	200,700	10,930,950	49,877,679 653,572,344	735,515,656 18,554,869,819	65,490,360 413,565,120	57,441,946 972,483,727	122,932,306 1,386,048,847
Hancock	294,830	1,447,450	86,786,568	2,645,525,100	81,909,320	232,824,398	314,733,718
Harrison Hendricks	203,243		69,308,502 343,819,363	1,448,707,712 7,044,928,870	51,206,190 176,439,350	141,539,150 520,836,772	192,745,340 697,276,122
Henry	33,090		102,569,440	1,253,162,271	81,154,670	128,036,260	209,190,930
Howard Huntington	139,700 27,100	216,950	307,084,150 174,340,490	2,611,322,708 1,126,681,159	103,246,320 47,712,940	1,058,013,420 156,771,100	1,161,259,740 204,484,040
Jackson	27,100		102,606,720	1,451,936,673	69,329,320	346,349,468	415,678,788
Jasper		30,800	66,379,410	1,937,328,842	430,179,450	210,288,190	640,467,640
Jay Jefferson	214,800		39,260,825 113,192,860	647,895,119 970,125,144	32,280,300 143,183,440	164,401,870 129,583,850	196,682,170 272,767,290
Jennings	64,700		38,618,530	730,249,432	30,541,210	103,534,570	134,075,780
Johnson Knox	317,900	1,481,350	298,773,610 126,211,800	5,539,826,856 1,114,453,823	168,796,470 237,902,470	411,428,381 197,360,630	580,224,851 435,263,100
Kosciusko	312,800	278,050	284,891,290	4,975,263,737	108,340,050	604,166,870	712,506,920
Lagrange	104,000		66,360,910	1,830,009,232	48,190,531	112,565,000	160,755,531
Lake Laporte		3,654,750	1,436,794,679 247,297,631	18,778,557,547 5,687,367,124	935,462,600 283,383,225	2,476,534,720 460,157,670	3,411,997,320 743,540,895
Lawrence Madison	490,300	:	103,189,700 356,212,920	1,088,731,083 3,105,543,060	86,778,860 103,298,180	159,528,920 627,170,640	246,307,780 730,468,820
Marion		3,914,250	3,276,498,420	34,315,067,965	964,769,835	5,576,182,580	6,540,952,415
Marshall Martin	286,800 34,400		211,636,100 17,577,490	2,332,565,281 247,487,965	65,741,440 17,598,920	243,183,090 49,161,010	308,924,530 66,759,930
Miami	210,300		41,797,500	880,718,105	24,856,360	83,701,560	108,557,920
Monroe Montgomery	295,200	423,650	441,547,950 154,968,070	6,003,162,511 1,477,832,012	129,046,140 42,922,370	476,496,530 518,970,404	605,542,670 561,892,774
Morgan	-	79,800	147,186,550	2,788,712,153	111,831,220	185,338,130	297,169,350
Newton	61,000		12,164,700	658,221,589	29,831,450	81,920,630	111,752,080
Noble Ohio	57,420	47,600	132,644,456 11,104,150	1,720,309,006 239,426,897	54,470,940 7,759,920	292,388,810 15,350,870	346,859,750 23,110,790
Orange Owen	27,100		26,736,810	644,091,035	32,310,140 26,198,250	76,874,530 37,352,050	109,184,670 63,550,300
Parke	66,510	77,400	26,245,600 28,393,900	555,121,152 635,231,971	50,487,580	32,490,045	82,977,625
Perry	-	-	35,792,520	504,658,991	17,212,570	124,227,702	141,440,272
Pike Porter	:	6,532,000	23,607,000 497,000,118	383,314,226 8,335,886,530	226,802,360 375,781,320	54,653,450 998,222,560	281,455,810 1,374,003,880
Posey	911,600		31,325,400	1,192,581,805	110,892,950	546,278,960	657,171,910
Pulaski Putnam	827,000		19,837,310 133,723,189	621,469,748 1,376,928,256	21,395,890 132,067,500	70,384,190 257,045,720	91,780,080 389,113,220
Randolph	56,100	-	50,602,000	825,463,545	46,091,810	154,870,340	200,962,150
Ripley Rush	565,570	-	52,798,950 23,399,270	1,077,025,412 723,699,981	40,946,690 24,738,520	113,866,840 84,957,960	154,813,530 109.696.480
St Joseph	232,350		1,032,909,530	8,450,279,773	291,829,990	1,164,255,130	1,456,085,120
Scott		79,100	40,339,600	640,374,190	23,767,940	98,354,540	122,122,480
Shelby Spencer	105,200 567,890		65,380,600 80,662,500	1,875,941,430 897,907,932	90,514,430 393,933,450	399,706,646 207,556,085	490,221,076 601,489,535
Starke Steuben		-	22,659,200 103.838.801	891,766,596 2,804,302,135	29,538,880	43,850,030	73,388,910 238,995,420
Sullivan	•	•	28,372,620	552,845,527	53,217,630 201,480,370	185,777,790 128,214,330	329,694,700
Switzerland			11,305,075	425,164,179	20,097,270	26,027,250	46,124,520
Tippecanoe Tipton	:	147,850	584,776,686 53,028,897	5,966,601,898 731,701,177	155,228,750 36,854,080	1,265,780,412 76,122,290	1,421,009,162 112,976,370
Union	107,700		7,993,500	269,287,875	12,626,950	26,943,770	39,570,720
Vanderburgh Vermillion	126,700	534,350	953,364,490 29,003,050	6,645,066,987 477,700,617	221,351,880 189,243,260	1,047,908,905 140,702,870	1,269,260,785 329,946,130
Vermillion Vigo	120,700	-	29,003,050 353,281,920	2,991,762,553	406,840,240	747,298,620	1,154,138,860
Wabash	494,080		114,495,920	1,006,229,241	47,283,690	158,138,160	205,421,850
Warren Warrick	23,910	300,450	10,833,600 166,729,243	458,597,514 2,338,071,666	9,726,630 165,930,740	40,387,110 536,983,060	50,113,740 702,913,800
Washington	-		27,938,400	745,863,955	38,714,960	60,556,610	99,271,570
Wayne Wells	732,500 38.600	165,250	407,712,090 70.148,600	2,037,028,557 1.045,526,757	77,549,910 70,289,620	380,112,040 234,116,310	457,661,950 304,405,930
White Whitley	170,000 54,040	-	36,519,890 54,377,800	1,498,375,630 1,236,512,363	407,854,890 46,866,770	162,322,950 319,234,630	570,177,840 366,101,400
Totals	\$ 18,601,111 \$	38,448,940 \$	19,420,096,440 \$	251,823,476,965 \$	12,389,836,391 \$	35,116,173,704	

State of Indiana Property Valuations and Deductions for Property Taxes Payable 2011 by County

	Voterno'		Urban Dev	Investment Deduction	Enterprise Zone Investment Deduction	Tax	Net Value Of Railroads, Utilities	Total Net
County	Veterans' Deductions		Econ Revital Deduction	(Outside Enterprise Zone)	(Within Enterprise Zone)	Exempt Property	And Business Personal Property	Value of Taxable Property
Adams	\$ - \$	- \$	19,252,550	\$ - \$	-	\$ 2,617,130	\$ 176,506,980 \$	1,320,330,065
Allen Bartholomew	-	-	162,517,750 137,332,830		31,080,331	114,890,366 4,627,560	1,842,775,943 656,165,996	13,280,251,522 4,063,681,282
Benton	-	-	594,349,858			313,760	154,459,132	712,974,439
Blackford Boone	24,960		8,852,730 47,555,345			2,206,810 9,684,230	67,437,280 238.644.025	386,247,883 3,889,624,682
Brown	-	-				691,300	30,107,800	1,255,213,946
Carroll	•	•	7,684,700	•		1,220,780	104,610,040	1,022,523,176
Cass Clark	13,120	:	37,066,625 47,645,722	:	:	2,416,170 6,367,440	196,498,065 504,905,918	1,226,331,820 4,773,396,165
Clay Clinton	· · · · · · · · · · · · · · · · · · ·	-	2,766,507 51,920,291	270		3,578,090 9,955,400	100,778,333 229,989,026	813,511,018 1,360,153,685
Crawford	-		31,320,231			72,990	51,319,150	285,117,619
Daviess	7,160	-	38,554,230		-	898,290	184,915,090	1,126,893,514
Dearborn Decatur	:		62,145,930 192,161,102		:	1,945,610 1,949,478	325,599,360 224,902,580	2,411,642,971 1,345,409,977
Dekalb		-	29,388,469	-		191,990	547,699,281	2,228,058,206
Delaware Dubois	:		16,957,795			49,593,040 36.417.600	417,369,545 307,419,600	3,439,759,801 2,115,936,137
Elkhart	-	-	22,827,444		2,833,860	80,081,310	1,072,435,566	8,485,855,643
Fayette	-	-	3,164,840	-	1,944,628	5,884,540	80,490,172	662,245,297
Floyd Fountain	:		8,038,840 1,383,910	:	3,618,800	6,802,370 38,350	331,251,230 99,600,680	3,165,194,639 721,836,979
Franklin	-	-	87,000	•		953,230	95,691,820	972,523,515
Fulton Gibson	430	:	95,627,450	1,457,250	:	949,810 5.475,100	131,249,900 822,951,720	964,935,044 2.143,560,148
Grant	-	-	70,928,840			43,765,360	379,284,260	2,221,440,629
Greene	500	•	-	•		1,726,350	121,205,456	856,721,112
Hamilton Hancock	:	:	55,949,670 28,883,700		:	36,611,723 3,164,820	1,293,487,454 282,685,198	19,848,357,273 2,928,210,298
Harrison Hendricks	11,810	-	9,248,770		-	54,760 26,939,060	183,430,000	1,632,137,712
Henry	2,280		33,125,370 15,093,730			11,758,020	637,211,692 182,336,900	7,682,140,562 1,435,499,171
Howard	2,280		295,815,707			43,522,800	821,921,233	3,433,243,941
Huntington Jackson	:		15,251,190 64,909,170			16,673,820 14,809,619	172,559,030 335,959,999	1,299,240,189 1,787,896,672
Jasper		-	16.712.260			1,808,040	621,947,340	2,559,276,182
Jay Jefferson	-	-	19,322,450 25,253,420	1,473,040		1,770,920 15,000	174,115,760 247,498,870	822,010,879 1,217,624,014
Jennings	: : : : : : : : : : : : : : : : : : :		13,300,410			113,270	120,662,100	850,911,532
Johnson	-	-	43,163,610	-		14,868,170	522,193,071	6,062,019,927
Knox Kosciusko	:		45,813,054 140,462,700		96,050	5,254,620 12,051,527	384,099,376 559,992,693	1,498,553,199 5,535,256,430
Lagrange	-	-	1,159,881	-	-	4,911,960	154,683,690	1,984,692,922
Lake Laporte	-	-	120,516,230 33,525,820	104,308	77,107,942	186,054,580 50,484,163	3,028,318,568 659,426,604	21,806,876,115 6,346,793,728
Lawrence	:		42,119,390	104,308	2,161,260	-	202,027,130	1,290,758,213
Madison	•	-	93,951,450	-		73,117,090	563,400,280	3,668,943,340
Marion Marshall	24,960	:	334,391,433 19,255,140			743,917,397 21,395,315	5,462,618,625 268,274,075	39,777,686,590 2,600,839,356
Martin Miami	-	-	3,537,800	-	629,508	1,180	66,758,750	314,246,715
Monroe	•	•	3,537,600	•	66,258,847	52,481,080	104,390,612 486,802,743	985,108,717 6.489.965.254
Montgomery	:		146,916,922	5,110	- 00,230,047	12,117,081	402,853,661	1,880,685,673
Morgan Newton	:	:	27,840,460 9,297,500			9,149,040 438,630	260,179,850 102,015,950	3,048,892,003 760,237,539
Noble		-	32,754,559			6,167,665	307,937,526	2,028,246,532
Ohio	-	-	209,450		-	-	22,901,340 104,941,420	262,328,237
Orange Owen	: : : : : : : : : : : : : : : : : : :		1,527,350			2,715,900 237,040	63,313,260	749,032,455 618,434,412
Parke	-	-				574,050	82,403,575	717,635,546
Perry Pike	28,950	-	27,626,070			1,839,860 499,080	111,945,392 280,956,730	616,604,383 664,270,956
Porter	-	-	179,637,480	-	-	25,026,975	1,169,339,425	9,505,225,955
Posey Pulaski	-	-	5,839,543 5,129,300			714,980	650,617,387 85.505,240	1,843,199,192 706,974,988
Putnam	: : : : : : : : : : : : : : : : : : :		66,345,520			1,145,540 13,283,370	309,484,330	1,686,412,586
Randolph	110	-	63,891,930	-		2,796,110	134,274,000	959,737,545
Ripley Rush	-		3,175,464 9,381,380		:	1,082,940 1,623,380	150,555,126 98,691,720	1,227,580,538 822,391,701
St Joseph	-	-	46,373,570	24,100	-	231,822,942	1,177,864,508	9,628,144,281
Scott	•	•	17,168,970 86 600 179	•		585,350 2.716.400	104,368,160	744,742,350
Spencer	: : : : : : : : : : : : : : : : : : :		6,090,770			5,329,090	590,069,675	1,487,977,607
Starke Steuben	1	:	3,324,730	14,912,170	:	518,890 20,189,730	69,545,290 203,893,520	961,311,886 3,008,195,655
Sullivan	_		13,467,825	14,012,110		20,100,700	316,226,875	869,072,402
Switzerland	-	-	323,200,900	29,430	-	92,317,358	46,124,520	471,288,699
Tippecanoe Tipton	- 11,040	-	323,200,900	1,260,480		92,317,358 4,149,220	1,005,461,474 107,555,630	6,972,063,372 839,256,807
Union		-	1,143,627			120,550	38,306,543	307,594,418
Vanderburgh Vermillion	280	-	51,915,800 24,433,777		13,234,071	147,575,710 2,142,660	1,056,534,924 303,369,693	7,701,601,911 781,070,310
Vigo	-	-	246,885,680			2,1-2,300	907,253,180	3,899,015,733
Wabash	-	-	13,126,810	-	-	0054:-	192,295,040	1,198,524,281
Warren Warrick		-	5,644,284 161,637,570		:	835,110 6,352,830	43,634,346 534,923,400	502,231,860 2,872,995,066
Washington		-	6,473,183	55,218	-	191,390	92,551,779	838,415,734
Wayne Wells	:	-	28,605,849 117,160,800	1,138,850	3,684,900	51,701,800 2,492,980	373,669,401 183,613,300	2,410,697,958 1,229,140,057
White	6,910	-	387,671,650	- 1,100,000	-	1,068,480	181,430,800	1,679,806,430
Whitley		-	141,521,480		200.050.107	. 2000.045.510	224,579,920	1,461,092,283
Totals	\$ 132,510 \$	- \$	5,390,993,495	\$ 20,460,226 \$	202,650,197	\$ 2,366,615,519	\$ 39,525,158,148 \$	291,348,635,113

County	County General Fund	Property Reassessment Fund	County Debt Sevice Fund	Cumulative Bridge Fund	County Health Fund	Cumulative Capital Development
Adams	\$ 5,731,326 \$	108,018 \$	- \$	620,152 \$	240,182 \$	269,410
Allen Bartholomew Benton	49,234,699 11,820,607 2,065,255	466,017 143,739 86,639	3,937,844 2,235,513	1,502,905 1,422,255 300,772	2,481,541 945,649 119,745	2,434,939 - 108,475
Blackford	2,219,324	54,638		125,326	105,178	74,786
Boone	4,804,324	193,974		692,765	301,353	488,399
Brown Carroll	2,324,279 2,603,648	87,851		259,787 474,879	309,988 145,450	146,836
		98,251				206,134
Cass Clark	6,007,949 5,235,698	144,663 273,303	3,131,268	407,281 312,346	430,649 894,090	221,445 702,778
Clay	2,161,644	360,140	-	202,579	281,359	154,346
Clinton	5,059,863	140,694		322,317	171,391	211,041
Crawford Daviess	1,674,557 7,360,355	156,371 194,538		526,226	83,728 185,784	50,473 257,763
Dearborn Decatur	5,904,287 2,967,579	227,901 158,271	4,699 323,961	782,383 639,266	509,841 280,684	354,774 212,677
Dekalb	5,580,950	241,191	230,704	411,073	209,731	417,365
Delaware Dubois	12,893,893 4,475,960	284,063 277,860	1,719,874	1,562,348 702,704	606,863 271,819	569,814
Elkhart	21,207,678	266,670		748,158	1,733,355	1,029,643
Fayette Floyd	3,666,815 5,102,138	157,694 438,465	322,897	248,382 378,674	88,378 355,897	147,296
Fountain	2,425,612	170,445		384,350	196,928	127,664
Franklin	1,820,851	154,491	180,725	474,160	101,050	157,406
Fulton	3,055,360	107,814	266,646	221,403	117,440	264,721
Gibson Grant	8,708,288 9,598,560	129,287 428,855	1,660,839	1,103,369 686,168	247,948 233,921	385,970
Greene	3,938,608	153,452		263,388	156,506	148,872
Hamilton	28,475,927	316,030	8,216,769	2,628,035	831,657	2,628,035
Hancock Harrison	5,805,833 2,812,047	233,828 262.610	2,484,418	1,328,566 579,047	217,885 469,762	884,825 272,397
Hendricks	13,591,392	262,817	2,415,413	1,420,463	951,147	1,213,964
Henry	5,588,566	178,935	1,178,198	287,304	388,112	206,657
Howard Huntington	10,940,040 5,191,065	404,597 81,269	1,742,633	742,292 462,783	637,160 159,152	758,221
Jackson	4,741,329	114,710	663,925	347,605	149,470	311,106
Jasper	4,484,256	337,632		250,098	85,033	520,204
Jay	2,976,534	91,892	660,378	459,460 697,086	149,324	351,487
Jefferson Jennings	5,122,115 3,205,041	177,091 187,420	720,208	340,077	102,023	162,428
Johnson	9,094,510	462,703	1,558,299	1,297,696	276,558	1,005,183
Knox	5,699,033	222,647		328,436	111,939	
Kosciusko Lagrange	7,673,138 3,822,315	331,985 158,719		540,814 248,348	642,552 216,604	728,225 343,579
Lake	85,611,042	1,405,823	9,554,003	1,766,291	1,104,218	1,712,221
Laporte	22,563,800	386,083		981,754	1,908,354	761,135
Lawrence Madison	4,621,130 16,073,086	294,136 171,343	399,269	785,545 823,552	92,139 793,153	152,384
Marion	112,197,117	1,523,184	907,429	023,302	795,155	4,148,247
Marshall	5,743,573	269,882	501,425	642,809	289,509	439,171
Martin Miami	1,235,027 4,749,524	210,561 172,710		94,463 263,708	106,783	57,287
Monroe	13,858,001	482,647	•	1,285,048	506,779	2,009,018
Montgomery	4,971,835	163,155	1,770,142	438,588	119,296	342,099
Morgan	4,646,747	473,798		294,284	332,541	520,883
Newton	3,895,816	141,829		209,011	137,350	129,885
Noble Ohio	5,979,183 651,420	137,838 70,544	381,848	116,962	305,478 64,513	519,686 39,075
Orange	1,459,870	304,597		411,618		137,206
Owen	1,870,978	176,439		287,241	54,196	93,338
Parke	2,122,317	104,063		232,903	65,128	141,582
Perry Pike	2,342,086 4,431,959	105,206 214,439		262,514 284,407	93,683 147,063	165,825 109,487
Porter	28,266,739	339,642	3,829,468	424,553	934,017	1,604,810
Posey	6,244,545	109,012		1,816,859	307,049	357,921
Pulaski Putnam	3,117,951 2,991,749	50,963 166.658	245,614	171,293 883,448	163,507 27,507	43,177
Randolph	3,599,309	185,297	489,464	305,915	173,935	175,683
Ripley	1,851,699	144,798		490,841	203,699	225,787
Rush St Joseph	2,775,574 29,932,679	789,819	3,634,908	159,330 2,172,002	197,815 979,961	142,396 1,455,315
Scott	2,693,957	182,738	606,793	63,672	177,008	117,793
Shelby	4,847,111	125,285	612,050	480,603	230,032	330,672
Spencer Starke	5,302,993 3,288,292	129,373 178,332		499,379 59,444	236,752 115,114	199,234 121,719
Steuben	4,309,925	209,075	1,197,699	179,207	247,903	376,334
Sullivan	4,962,832	103,304		316,686	93,990	-
Switzerland Tippecanoe	1,362,241	108,735	000 220	221,705	170,398	73,902 1 166 755
Tippecanoe Tipton	19,455,944 2,596,739	276,653 79,507	986,329	2,104,971 269,275		1,166,755
Union	1,252,554	57,435		100,947	109,939	55,695
Vanderburgh	33,886,306 5,304,520	348,514	2,419,493	1,910,126	2,714,390	1,226,502
Vermillion Vigo	5,304,520 18,929,728	97,289 551,674	624,787	277,649 890,654	129,470 1,040,205	149,676 525,087
Wabash	3,439,967	105,653	324,707	306,734	124,966	235,163
Warren	2,101,679	88,782	-	251,299	105,836	161,513
Warrick Washington	9,939,532 3,147,247	411,987 335,428	1,014,962 223,084	234,642 280,861	414,716 237,528	567,506 136,418
	12,965,820	335,428 313,092	223,084	280,861 930,814	237,528 463,292	136,418 385,019
Wayne Wells	3,124,947	163,198		-	220,016	383,019
White	4,299,794 3,620,505	101,673	618,239	852,743	196,787	
Whitley	\$	119,527	443,406	435,694	281,466	222,345
Totals	847.510.638 \$	22,211,901 \$	63,614,200 \$	54,005,570 \$	33,612,305 \$	40,064,288

County	Other County Funds	Township General Fund	Township Debt Service Fund	Assistance	Fire Fighting	Other Township Funds
Adams Allen Bartholomew Benton	\$ 546,446 \$ 98,347 467,007					
Blackford Boone Brown Carroll	408,419 1,091,105 434,234 127,272	61,142 175,701 56,487 153,556	8,009 5,724 - 23,040	151,696 150,893 38,994 90,572	61,850 698,908 45,881 177,475	4,495 8,430 78,893 118,363
Cass Clark Clay Clinton	1,298,625 882,377 59,487 213,599	183,374 309,843 144,917 235,395	159,473 - - 43,788	194,185 478,393 56,378 240,403	477,607 70,288 208,561 193,132	68,158 60,161 32,132 282,873
Crawford Daviess Dearborn Decatur	446,942 192,593 998,536 523,036	55,616 154,644 123,601 172,192		24,078 154,611 86,432 30,165	122,250 523,100 277,754	42,987 13,006 95,765
Dekalb Delaware Dubois Elkhart	226,510 114,768 4,386,820	204,337 423,635 159,343 1,283,301	- 175,154 - 720.658	89,292 1,301,321 65,377 1,148,084	227,980 734,683 254,765 1,988,484	44,164 266,877 50,636 2,446,527
Fayette Floyd Fountain Franklin	82,024 918,397 137,973	58,440 81,084 76,294 97,894	25,856	89,190 152,041 105,047 56,532	65,053 69,425 102,246 77,858	36,480 34,239 6,536
Fulton Gibson Grant		93,369 359,377 270,159	3,632 - 64,346	37,767 170,450 316,295	335,583 236,095 375,578	72,770 42,118 81,964
Greene Hamilton Hancock Harrison	2,960,698 - 1,366,877	122,045 414,778 208,975 122,079	62,063 5,300,472 1,143,600	153,868 614,572 110,857 81,245	240,681 4,384,708 194,557 130,081	99,091 244,699 3,080,065 171,338
Henry Howard Huntington	269,075 109,629 2,889,521 230,263	406,197 240,187 154,666 83,111	3,577,224 65,603 - 9,545	193,955 124,617 1,488,220 21,911	2,072,927 555,640 381,837 243,613	1,706,953 80,894 148,047 119,966
Jackson Jasper Jay Jefferson	349,343 927,863 545,226 486,155	194,056 199,834 80,272 171,504		129,274 71,607 123,698 169,727	23,150 270,174 132,988 184,132	47,650 173,574 7,781 12,375
Jennings Johnson Knox Kosciusko	75,573 276,558 340,736 133,865	75,518 141,408 215,543 401,255	27,172 - 77,458 66,798	125,161 138,990 260,749	84,066 54,431 245,648 569,280	79,434 19,630 2,109,377
Lagrange Lake Laporte	339,844 8,290,754 700,465	157,115 3,624,612 412,006	- - - 153,290	83,925 11,786,524 338,028	287,028 1,126,468 1,069,987	198,568 2,681,201 247,233
Lawrence Madison Marion Marshall	24,807	92,563 299,689 1,730,457 270,690	304,267 4,846,504 33,467	209,518 451,515 3,615,465 215,915	193,675 453,605 31,037,831 649,837	113,671 627,015 670,385 539,214
Martin Miami Monroe Montgomery	50,888 361,205 494,713	64,069 149,901 647,500 82,069	6,563 - 19,960	80,748 130,195 784,223 177,676	39,631 164,693 1,735,770 314,558	13,432 6,595 925,449 353,763
Morgan Newton Noble	323,713 641,962 100,584	457,668 298,182 431,541	659,430 - 219,951	180,932 53,240 152,920	1,242,694 297,038 347,388	429,563 69,146 159,481
Ohio Orange Owen Parke	4,116 287,241 248,477	25,878 86,290 70,227 113,478	- - 107,536	12,977 57,210 55,751 26,519	26,476 - 79,914 132,518	2,883 16,390 33,874
Perry Pike Porter Posey	209,256 - 337,936	61,650 173,153 1,108,599 232,528	78,460 392	54,008 63,109 934,299 164,274	28,629 80,060 2,279,788 675,050	4,774 905,036 426,641
Pulaski Putnam Randolph Ripley	237,828 145,623 - 132,500	122,493 116,503 112,800 115,215	10,725 -	37,007 90,467 149,813 70,278	226,222 105,147 173,968 102,815	38,267 75,266 13,469 63,955
Rush St Joseph Scott Shelby	1,001,900 174,461	41,397 804,652 97,538 142,841	10,621 485,099 - 129,823	91,948 3,470 97,112 86,384	203,969 702,968 133,296 314,054	40,698 10,271,128 - 84,869
Spencer Starke Steuben	65,980 358,414	210,955 183,993 211,539	161,088 62,191	112,848 42,592 161,430	328,543 525,467 815,283	38,078 51,884 32,180
Sullivan Switzerland Tippecanoe Tipton	78,748 59,310 - 219,770	240,789 75,026 297,596 81,151	204,651 -	125,434 50,113 238,475	191,852 45,141 659,566	286,922 - 661,442 517,397
Union Vanderburgh Vermillion Vigo	28,718 118,906 - 967,091	26,549 361,739 202,626 309,744	97,662 -	8,830 1,150,407 197,633 729,074	83,863 1,010,171 240,158 221,137	754,401 46,247 102,552
Wabash Warren Warrick Washington	73,233 643,437 120,369	156,861 86,266 293,669 148,663	24,759 - - -	144,078 41,401 206,645 86,401	386,159 69,226 595,637 243,477	92,324 7,897 170,050 85,758
Wayne Wells White Whitley	253,858 80,995 491,967 38,557	234,368 56,417 162,174 286,454	6,697 48,165 - 82,450	543,559 144,737 70,363 97,046	903,587 121,204 280,187 275,473	56,927 60,899 141,440 190,191
Totals	\$ 42,323,523	25,398,569	\$ 19,761,978	\$ 37,692,616	\$ 69,956,979	\$ 35,726,054

County	School Debt Service Fund	School Pension Debt	School Capital Projects Fund	School Transporation Fund	School Bus Replacement Fund	Other School Funds
Adams	\$ 5,777,670 \$	543,578 \$	3,918,488 \$	2,636,605 \$	1,011,043 \$	-
Allen Bartholomew	38,540,574 7.022,104	4,523,801 1,635,525	33,640,667 11,456,786	23,488,968 4,505,729	4,282,941 1,072,859	9,070,308 9,752,295
Benton	2,512,098	357,920	1,594,279	1,409,714	113,225	9,752,295
Blackford	2,027,436	387,641	449,374	576,000	61,025	
Boone	25,824,897 3.684,710	926,013 116,716	7,832,800	5,464,012	499,275	
Brown Carroll	3,684,710 2,937,257	326,602	1,762,034 2,438,685	2,113,437 1,880,290	680,216 510,096	- :
Cass	4,732,333	766,005	3,440,557	2,467,053	651,495	
Clark	15,982,851	1,978,449	11,890,692	6,079,021	1,988,704	
Clay Clinton	3,442,273	387,622	2,632,957	1,898,152 1,995,695	439,980	
	6,812,585	593,197	3,395,555		239,465	
Crawford Daviess	1,158,511 3,829,467	365,572 1,048,934	837,986 3,014,579	1,103,085 1,775,444	139,861 289,826	
Dearborn	11,373,915	1,103,921	5,828,731	4,134,095	255,963	-
Decatur	2,572,881	488,731	3,426,025	2,025,020	746,077	-
Dekalb Delaware	8,021,031 9,879,129	1,490,501 1,822,794	6,177,519 8,741,231	3,812,673 6,596,564	793,814 1,175,731	-
Dubois	9,553,903	2,223,721	7,003,389	3,389,033	666,101	1,025,940
Elkhart	43,462,597	4,463,371	25,689,887	14,469,653	2,103,218	
Fayette	1,656,652	183,110	2,598,194	1,890,015	499,653	-
Floyd Fountain	15,445,925 2,348,008	2,303,365 118,107	9,347,276 1,945,286	4,538,397 1.176,720	1,403,657 334,991	
Franklin	2,339,371	11,251	2,998,656	2,640,941	274,401	
Fulton	2,996,661	24,708	2,427,492	1,434,171	161,793	
Gibson	5,731,291	1,025,258	5,423,336	4,209,495	413,694	-
Grant Greene	5,134,601 3,173,269	2,173,018 887,737	7,165,661 2,616,549	3,650,278 2,252,762	1,297,361 902,265	-
Hamilton	88,080,850	4,915,680	40,577,102	23,617,614	3,749,950	28,722,719
Hancock	22,296,081	1,496,050	8,469,418	4,266,195	934,392	20,722,719
Harrison	3,495,590	787,709	4,037,973	2,551,413	215,063	-
Hendricks	61,339,429	2,519,363	15,909,712	11,914,195	4,219,784	
Henry	4,574,999	944,415	4,039,099	3,676,620 5,274,086	1,367,370 1,275,913	
Howard Huntington	10,367,832 3,653,724	1,178,577 593,716	11,741,590 3,554,395	2,736,061	630,964	
Jackson	5,575,142	731,626	5,596,810	2,090,118	657,318	-
Jasper	3,129,695	1,379,280	6,229,241	1,332,657	863,869	4,255,098
Jay Jefferson	3,255,274 3,478,358	918,920 1,270,517	2,913,742 3,812,640	1,833,245 2,435,226	41,351 503,989	-
Jennings	2,806,772	372,574	2,887,635	2,984,368	225,963	
.lohnson	37,369,035	2.432.449	15,516,585	8,321,409	2,082,006	
Knox	6,448,577	682,353	3,333,741	3,134,307	446,270	-
Kosciusko Lagrange	17,086,507 4,323,414	1,549,169 461,091	13,048,441 5,000,165	5,246,198 3,083,102	2,491,916 749,879	-
				32,237,084		-
Lake Laporte	121,151,650 22,105,160	6,461,154 1,978,058	43,253,388 12,829,713	7,391,971	6,178,780 2,185,122	
Lawrence	5,889,214	702,245	3,691,538	3,641,086	308,048	-
Madison	21,304,141	3,286,756	9,234,567	7,360,521	2,096,990	
Marion Marshall	154,164,689 6.930,844	14,129,944 982,410	106,600,830 5,926,781	69,329,133 2.984,892	16,175,482 767,293	20,737,660
Martin	681,299	429,362	1,102,305	1,170,304	134,435	
Miami	3,093,685	434,946	3,095,830	1,393,273	745,691	-
Monroe	15,963,057	1,119,774	13,594,054	5,562,622	770,526	7,421,547
Montgomery Morgan	9,960,743 6,854,605	835,503 1,303,517	5,161,145 7,593,035	4,417,728 5,055,151	387,871 1,445,755	
Newton	2,512,500	474,901	1,920,515	1,654,666	445,976	
Noble	8,104,509	821,996	5,534,097	4,114,035	932,785	
Ohio	2 070 405	450,949	617,591	328,857	113,815	
Orange Owen	2,070,425 3,908,949	450,949 266,293	1,404,066 1,964,256	1,432,464 1,960,091	136,376 435,606	
Parke	2,653,650	76,069	1,791,037	1,257,902	283,530	
Perry	2,492,707	553,360	1,709,392	1,125,252	180,365	
Pike	1,579,464	592,137	2,234,443	2,291,454 14,122,244	123,092	-
Porter	35,630,707	5,287,855	21,147,318		2,616,480	
Posey Pulaski	3,334,707 1.684,284	1,027,476 136,746	5,879,451 934,305	2,491,106 1.164.306	756,054 439,878	
Putnam	8,318,162	884,541	4,867,750	2,795,221	1,136,098	-
Randolph	2,634,648	580,956	2,411,695	2,412,328	343,345	
Ripley Rush	4,158,248 2,369,513	139,479	3,566,617 2,371,087	2,839,869 1,679,802	642,150 303.636	-
St Joseph	41,766,641	4,420,041	21,513,507	17,586,608	2,401,884	634,202
Scott	2,825,378	638,887	2,339,618	1,553,733	258,667	
Shelby	8,239,661	1,267,300	5,647,803	3,611,612	678,775	
Spencer Starke	3,314,260	1,192,585	3,139,044	1,999,717 1,776,295	321,232 361,066	-
Steuben	4,366,374 5,969,702	501,837 1,079,024	2,279,426 5,286,328	1,776,295 3,650,713	1,049,615	-
Sullivan	2,760,813	971,114	2,898,621	2,391,109	259.934	-
Switzerland	-		1,777,880	1,074,165	122,385	-
Tippecanoe Tipton	30,899,067	55,348	18,330,730	8,289,014 0	2,945,559 0	3,156,869 6,316,003
Union	4 COE OEO	114 501	-			0,310,003
Union Vanderburgh	1,685,059 4,349,726	114,581 5,066,861	1,294,905 14,888,050	614,964 12,097,465	155,772 2,225,129	2,028,394
	2,053,499	-,	2,683,521	898,337	204,935	,
Vermillion	6,875,984	-	11,591,800	4,569,588	1,488,855	-
Vermillion Vigo		439,324	3,588,375	1,887,221	522,090	
Vermillion Vigo Wabash	2,711,813		4 007 040			
Vermillion Vigo Wabash Warren		41,996	1,337,619 7,688,609	936,877 5,328,550	232,409 714,839	
Vermillion Vigo Wabash Warren Warrick	2,711,813 1,375,621					:
Vermillion Vigo Wabash Warren Warrick Washington Wayne	2,711,813 1,375,621 6,207,092 3,875,903 4,488,468	41,996 1,555,183 489,069 2,114,984	7,688,609 2,507,841 5,154,928	5,328,550 1,908,945 4,094,044	714,839 815,636 1,082,530	
Vermillion Vigo Wabash Warren Warrick Washington Wayne Wells	2,711,813 1,375,621 6,207,092 3,875,903 4,488,468 3,399,670	41,996 1,555,183 489,069 2,114,984 352,452	7,688,609 2,507,841 5,154,928 3,690,249	5,328,550 1,908,945 4,094,044 2,172,239	714,839 815,636 1,082,530 704,598	304,364
Vermillion Vigo Wabash Warren Warrick Washington Wayne	2,711,813 1,375,621 6,207,092 3,875,903 4,488,468	41,996 1,555,183 489,069 2,114,984	7,688,609 2,507,841 5,154,928	5,328,550 1,908,945 4,094,044	714,839 815,636 1,082,530	304,364

County	Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Other Library Funds	Municipal General Fund	Municipal Bond Fund
Adams Allen Bartholomew Benton	\$ 714,335 \$ 17,312,533 2,212,360 495,551	108,970 \$ 5,813,562 34,936 124,048		\$ - \$ - -	2,873,353 57,405,246 19,110,953 1,073,975	397,832 270,687
Blackford Boone Brown Carroll	292,408 1,225,122 228,412 552,284	1,195,295 296,182 115,816	4,799 52,568 - 10,812	:	1,614,231 4,445,811 240,423 1,684,903	193,371 1,752,299
Cass Clark Clay Clinton	1,065,715 2,190,506 250,216 1,332,553	82,257 505,379 114,400 151,747	- - - 1,156	:	6,523,321 22,849,961 1,428,467 4,724,586	212,461 - 210,577
Crawford Daviess Dearborn Decatur	123,823 197,605 1,755,333 495,473	32,443 92,487 148,800	- - -	:	159,609 2,162,391 7,079,899 3,456,275	53,508 - 423,515
Dekalb Delaware Dubois Elkhart	1,442,436 3,206,320 1,301,942 6,928,253	300,808 678,690	- - 47,036	:	3,655,813 18,795,285 4,917,328 34,863,613	262,098 39,581 20,949 1,555,970
Fayette Floyd Fountain Franklin	633,086 1,736,777 319,185 455,320	85,744 -	22,650 14,281	:	4,955,879 11,018,285 832,049 889,088	28,739
Fulton Gibson Grant Greene	1,083,554 1,073,612 1,796,721 455,810	444,267 129,152 209,482	44,984 - -	:	1,896,416 2,706,066 13,216,482 1,273,471	58,629 6,906 227,755 100,340
Hamilton Hancock Harrison Hendricks	6,576,130 - 1,246,174 2,759,428	3,710,417 - - 1,718,089	- - 87,733	:	65,096,797 5,678,845 752,645 9,740,987	11,435,381 999,262 - 3,213,942
Henry Howard Huntington Jackson	1,036,922 4,222,633 1,450,308 1,347,684	919,776 - - 397,943	82,910 - - -	:	5,402,286 27,822,194 5,934,970 7,053,164	231,723 - 439,966 789,841
Jasper Jay Jefferson Jennings	980,072 607,398 976,823 408,093	358,236 147,841 -	270,411 - - -	:	1,904,927 2,194,921 4,497,013 1,659,905	69,044 - - 66,493
Johnson Knox Kosciusko Lagrange	3,681,286 1,028,781 2,670,735 550,847	237,840 22,824 415,575 429,474	-	:	13,317,679 3,058,899 6,153,814 1,444,179	1,778,935 98,122 242,777 74,303
Lake Laporte Lawrence Madison	22,310,431 6,009,850 1,199,550 4,428,139	4,631,866 101,055 402,993 758,718	- - -	:	142,398,589 19,698,249 4,817,229 21,899,020	19,915,609 521,293 100,770 1,199,111
Marion Marshall Martin Miami	31,075,993 1,877,952 64,807 373,538	7,148,833 297,923 10,696	629,078 - -	:	17,236,017 4,853,921 449,012 2,293,885	1,900,116 99,100 - 151,532
Monroe Montgomery Morgan Newton	4,458,451 941,357 1,072,685 743,380	1,821,992 875,113 569,647 505,304	337,853 - -	:	18,463,937 4,931,593 4,031,040 591,775	1,473,192 - 111,206
Noble Ohio Orange Owen	1,547,524 96,244 248,255 379,374	827,859 - 246,134 169,213	- - 63,831	:	5,235,019 - 1,104,026 585,298	332,223 - 53,743
Parke Perry Pike Porter	212,292 559,713 498,199 6,586,300	1,135,285		:	402,575 1,976,987 540,892 29,240,949	89,007 - 3,290,159
Posey Pulaski Putnam Randolph	1,498,640 493,537 506,977 421,826	39,145 218,891	6,094	:	2,313,730 520,327 2,263,435 3,276,687	1,736 7,207
Ripley Rush St Joseph Scott	486,156 193,049 13,484,196 434,879	259,536 3,534,591	353,895	:	1,484,012 2,756,718 59,429,160 1,651,477	1,949,321
Shelby Spencer Starke	593,566 1,251,001 859,155	166,489 125,862	- - 64,250	:	6,456,296 1,068,344 1,333,349	630,189 - 119,454
Steuben Sullivan Switzerland Tippecanoe	858,793 992,397 165,691 3,585,523	401,366 - - 1,406,729	- - 92,378	:	3,883,173 1,212,433 283,584 27,110,932	79,004 - - 1,394,945
Tipton Union Vanderburgh Vermillion	789,073 268,902 7,553,376 534,535	134,886 3,344,396 415,270	790,859 -	:	2,719,362 423,936 46,278,041 839,385	391,869 64,596
Vigo Wabash Warren Warrick	4,646,025 738,926 136,379 2,295,475	64,386 736,581	- - -	:	19,235,740 4,899,903 310,298 2,244,396	148,307
Washington Wayne Wells White Whitley	211,348 2,027,242 867,484 583,874 881,325	88,459 272,048 305,608 155,000 233,925	- - 22,111	:	1,648,885 9,292,271 1,954,123 2,861,249 1,547,823	188,796 - - 49,104
Totals	\$ 212,463,939 \$	50,428,278 \$	2,999,688	s - s		

County	Firemens' Pension Fund		Street	Recreation	Capital	Other Municipal Funds
Adams	\$ -	\$ -	\$ 1,063,361			
Allen Bartholomew		8,221	729,182 343,844	766,793 104,200	59,987 840,921	41,198,303 5,404,248
Benton			359,499	-	18,743	79,453
Blackford			162,970	-	57,283	
Boone Brown	:	:	1,787,164 89,738	705,452	640,070 116	5,078,341
Carroll			61,333		15,713	223,552
Cass Clark		- 38.223	271,888	3,806	5,194 379,028	16,231 8,594,540
Clay		14,528	101,204		88,554	297,668
Clinton	4,704	4,704	209,487		92,879	43,005
Crawford Daviess			375,542	216,951	2,916 60,904	1,111 63,120
Dearborn Decatur	47,732	97,298 47,732	863,918	75,237	64,718 121,268	297,979 75,938
Dekalb	41,132	9,787	1,830,415	499.310	356.892	2,302,962
Delaware		1,021,429	525,003	310,241	91,398	729,614
Dubois Elkhart	77,421	2,793	740,598 4,102,359	1,965,471 2,008,045	391,056 1,488,543	276,560 3,832,640
Fayette			372,934		37,980	618,887
Floyd Fountain	141,850	28,032	414,411	459,145 85,328	51,626	165,491 246,351
Franklin		28,032	186,771	85,328	53,536	156,578
Fulton			474,800		127,649	300,081
Gibson Grant	:	:	98,455 1,248,267	191,554 15.140	71,559 399,239	938,907 958,306
Greene			-	24,493	29,560	285,255
Hamilton		-	6,632,221	191,422	4,273,582	5,378,846
Hancock Harrison		:	643,911	79,194	2,253,996	106,592 1,217
Hendricks			953,341		612,205	15,625,387
Henry	-	210,819	6,860	-	153,290	129,634
Howard Huntington	43,881 179,516	43,881	1,296,938 521,436	2,722,641 368,464	6,996 90,177	851,698 239,902
Jackson			426,933	449,766	289,546	34,565
Jasper	49,769		156,590 765,567	220.492	114,993 77,331	56,038 150,357
Jay Jefferson	49,703	85,939	-	492,675	202,243	63,543
Jennings		33,246	187,939		63,950	149,022
Johnson Knox	70,830	63,743	956,449 12,245	2,234,832 246,220	1,315,132 46,270	5,054,553 1,634,054
Kosciusko	49,072	58,542	1,247,800	1,630,635	521,476	4,433,883
Lagrange			561,908		91,011	603,680
Lake Laporte	1,542,200	792,276	3,560,703 1,705,665	9,254,805 3,359,561	3,784,787 736,659	6,018,104 938,262
Lawrence Madison	41,955 19,870	41,955 19,870	1,119,362 461,214	86,175 2,271	133,826 164,706	946,469 3,522,672
Marion	52,164	19,070	126,190	96,305	551,398	24,832
Marshall	32,104	34,721	2,322,766	1,047,727	276,230	589,314
Martin Miami			76,203 349,465	32,088	16,792 95,524	10,696 2,557,242
Monroe			174,405	4,254,178	917,439	630,641
Montgomery			804,248	663,259	271,910	324,243
Morgan Newton			1,181,132 244,000	574,588 108,495	316,409 31,988	540,501
Noble			1,050,345	216,451	129,399	571,496
Ohio Orange			313,684 204,750		50,039 65,271	264,052
Owen			204,730		28,437	243,049
Parke		-	72,137		17,728	113,115
Perry Pike		:	17,019	:	48,641 20,383	35,373
Porter	94,240	98,337	2,525,453	1,381,489	21,011	5,484,587
Posey Pulaski	35,080	26,695	468,674 160,211	- 04.054	70,567	501,983 96,347
Putnam	15,276	7,638	291,978	24,954	14,733 204,048	418,699
Randolph	19,161	5,997	497,198	60,059	80,260	458,359
Ripley Rush	:	:	527,298 256,159	16,968	125,720 43.828	200,773
St Joseph			2,185,233	9,812,492	1,000,837	1,040,518
Scott	•	22,649	153,351	164,096	95,202	-
Shelby Spencer		:	86,853 105,758	13,277 39,750	211,747 23,005	1,866,553 209,233
Starke Steuben			228,370	92,370	23,241	68,047 473,921
Sullivan			1,330,919	10,055	474,886	3,671
Switzerland	:		8,701 6,587	11,934	10,586	7,513
Tippecanoe Tipton			1,991,785	3,487,414	822,265	415,284 73,275
Union			90,216		12,281	6,521
Vanderburgh	93,944	93,944	-	6,052,084	33,647	-
Vermillion Vigo		:	104,329 997,426	1,807,052	9,510 356,124	95,440 631,564
Wabash			1,080,139	222,476	21,154	570,061
Warren Warrick		:	121.213	18,608	13,043	32,890
Washington		:	121,213 237,996	123,665 110,757	44,819 65,927	1,581,869 169,828
Wayne	320,979	438,633	1,859,360	1,790,244	576,471	186,735
Wells White			511,802 302,627	274,861 20,434	165,906 81,200	73,877 5,905
Whitley			426,137	48,184	81,347	497,152
Totals	\$ 2,899,643	\$ 3,351,632	\$ 61,122,339	\$ 61,941,861	\$ 28,224,745	\$ 139,210,567

County	Solid Waste District Tax		Other Special District Taxes	f Financing	Personal Property Taxes to Replace TIF PTRC
County					
Adams Allen Bartholomew	\$ 559,154 - 1,301,212	\$ - 1,066,120 -	\$ - 9,728,674	\$ 163,966 13,329,094 3,677,492	\$ - -
Benton				774	
Blackford Boone	3,073	-		215,766	
Brown Carroll	133,031		34,445	4,793,160 - 608,948	-
Cass			547,492	894,542	
Clark		1,507,359	1,187,709	18,354,596	
Clay Clinton	42,208	13,907	4,942 85,115	157,586	
Crawford	154,012	302,777	82,174	225.338	-
Daviess	328,770	82,475	22,353	1,495,570	:
Dearborn Decatur	603,821 255,954			873,587 2,128,273	
Dekalb	241,191			2,160,993	
Delaware Dubois	154,944	42,417	7,470,376 192,786	5,224,468 1,274,288	:
Elkhart			102,700	12,334,295	-
Fayette		2404.044	4 004 000	F 400 F00	
Floyd Fountain	139,887	2,104,341	1,261,239	5,429,538 625,652	
Franklin	119,512	-			
Fulton			416,815		
Gibson Grant	1,096,284 116,961	:	208,518	6,165,796 6,429,893	:
Greene	-			533,314	
Hamilton			498,994	49,513,846	
Hancock Harrison	102.472	210 200	24.725	2,051,029	
Hendricks	192,472	210,399	34,725	18,912,284	:
Henry				947,433	
Howard	700,876		-		
Huntington Jackson	160,281	429.282	244,638	1,892,963 545,940	:
Jasper		423,202	244,000	793,717	
Jay				888,369	
Jefferson Jennings	138,740 86,153			1,118,172 2,119,817	
Johnson	382.927	5,709,510	1.512.279	10,084,067	-
Knox	382,927	878,773	1,512,279	2,076,907	:
Kosciusko	171,347	-		2,877,507	
Lagrange	216,604			2,407,995	
Lake Laporte	4,217,470	380,668	27,659,887 2,747,196	53,773,728 13,470,705	:
Lawrence	983,998			1,080,105	
Madison	221,088	14,895	-	9,212,815	
Marion Marshall	262,521	2,639,146	276,619,585	102,597,956 2,514,841	:
Martin	91,416			5,103	
Miami			-	256,591	
Monroe Montgomery	1,351,412	1,044,008	1,485,454	8,300,783 1,227,620	
Morgan		89,877	173,154	1,862,971	
Newton				3,255	
Noble Ohio	212,345 32,256	-	-	3,229,405	
Orange	278,528	148,225	79,573	1,216,317	:
Owen		34,727	12,173		
Parke		-	- 04.540	123,772	
Perry Pike	:	200,347	24,548	1,695,267	:
Porter		106,308	663,047	17,251,976	
Posey	510,537	107,986	-	228,654	
Pulaski Putnam	:	193,329	103,638	1,304,176	:
Randolph				440,014	
Ripley	139,890				
Rush St Joseph			96,983 6,578,551	391,479 57,506,221	
Scott	78,316	-	-	1,958,873	
Shelby	166,363			3,930,033	
Spencer Starke	328,607	98,345	246,268	3,074,973 84,011	
Steuben	346,467		29,508	256,150	
Sullivan				29,213	-
Switzerland Tippecanoe	57,898 198,469		- 2,018,217	18,091,519	
Tipton	196,469	:	2,018,217	924,787	
Union					
Vanderburgh Vermillion			3,398,014	14,404,723 87,555	•
Vermillion Vigo		2,090,828	6,729,450	4,608,516	
Wabash				946,441	
Warren	110,852	-	-	1,336	-
Warrick Washington	1,162,295 664,437	116,557		1,870,740 38,229	
Wayne			4,791,149	3,188,129	
Wells	107,590		.,,	387,807	-
White Whitley	:			560,556 2,201,384	-
Totals	\$ 18,822,168	\$ 19,612,605	\$ 357,278,753		s -
	. 10,022,100	,0.2,000		. 0.1,000,100	·

State of Indiana

Property Taxes Charged Payable 2011 by Fund and County

County	Plus Circuit Breaker Credit Reduction to Fund Amounts	Total Current Taxes	Less LOIT Property Tax Replacement Credit		Less County Economic relopment Income Tax Homestead Credit
Adams Allen Bartholomew	\$ 1,303,736 34,994,690 3,279,377	\$ 29,647,617 362,648,785 90,490,342	\$ - - -		\$ 566,598 - -
Benton Blackford Boone	284,685 1,425,467 4,036,629	11,891,673 10,745,704 74,870,483	1,354,392	-	55,811 188,828
Brown Carroll	8,667 748,757	13,171,356 16,333,687	614,027	:	-
Cass Clark Clay Clinton	3,597,347 5,127,478 17,558 3,307,806	34,871,106 111,005,041 15,162,133 30,150,943	5,285,061 4,602,946 -	-	4,405,893 - 1,769,997
Crawford Daviess	1,233,792 3,339,160	8,382,331 27,580,793	:	:	1,071,517
Dearborn Decatur	475,095 382,015	44,504,555 22,523,058	:	:	314,096
Dekalb Delaware Dubois Elkhart	876,295 28,854,152 1,335,616 20,984,244	41,817,029 114,606,971 43,645,163 215,971,794	-	:	2,091,025 3,906,323 -
Fayette Floyd	3,983,412 1,911,329	22,355,969 64,799,215	2,969,522		347,164 1,523,423
Fountain Franklin	313,519 18,185	12,764,966 13,423,367	:	:	263,030
Fulton Gibson	85,459 1,010,350	16,509,000 41,412,999	700,455	- :	734,171
Grant Greene	2,274,092 1,818,975	60,335,582 19,901,856	915,589	:	:
Hamilton Hancock	22,118,937 5,269,505	422,106,867 70,237,877	-	:	-
Harrison Hendricks	32,328 19,479,806	19,825,192 197,087,211	:	:	4,688,223
Henry Howard	4,871,769 7,897,508	37,600,267 95,734,477	:	:	1,865,048
Huntington Jackson	4,653,791 630,276	33,703,311 34,362,211	:	:	1,546,336
Jasper Jay	3,544 569,990	29,217,689 20,213,608	8,536,760	:	264,088
Jefferson Jennings	1,257,911 741,615	27,516,402 19,815,239	:	:	:
Johnson Knox	11,945,653 7,256,309	138,238,963 38,234,615	:	:	:
Kosciusko Lagrange	858,811 227,701	74,207,103 26,081,397	:	:	612,167
Lake Laporte	114,333,700 8,083,199	752,520,036 133,383,852	:	:	:
Lawrence Madison	2,718,904 32,403,049	34,884,262 137,607,637	3,261,567 5,089,344	:	4,904,382
Marion Marshall	134,624,752 830,452	1,117,136,722 41,693,756	:	13,406,159	:
Martin Miami	255,870 1,851,774	6,376,493 22,804,853	- 2,337,571	188,312	897,016
Monroe Montgomery	505,961 3,289,554	112,380,435 42,845,028	- 1,147,918	1,348,208	563,058
Morgan Newton	46,857 362,132	42,384,381 15,472,347	12,466,628		857,729
Noble Ohio	1,509,753 1,051	43,105,139 2,561,382	:	:	1,548,371
Orange Owen	22,895 387,494	11,889,841 13,430,505	:	:	
Parke Perry	35,251 1,133,920	10,367,452 14,702,761	534,527	73,616	579,112 161,245
Pike Porter	476,667 7,910,037	14,327,174 195,299,193	:	:	5,159,335
Posey Pulaski	524,394 12,310	30,487,083 10,361,244	2,058,442	343,447	- 372,287
Putnam Randolph	298,490 2,803,393	28,224,286 21,832,785	:		1,309,552
Ripley Rush	14,234 1,589,324	18,002,537 15,715,328	:	:	603,775 630,699
St Joseph Scott	45,269,912 1,084,067	342,701,713 17,603,561	23,748,379	7,445,788	493,229
Shelby Spencer	1,202,080 84,543	41,985,832 23,702,109	:	163,210	
Starke Steuben	425,552 67,697	17,583,953 33,346,307	- 1,301,742		174,996 216,827
Sullivan Switzerland	714,184 8,273	18,665,268 5,670,546	:	:	:
Tippecanoe Tipton	5,995,744 808,195	156,340,172 15,510,046	:	1,575,565	2,634,370 242,228
Union Vanderburgh	533,328 8,132,815	7,059,879 177,221,953	-	3,646,061	
Vermillion Vigo	895,388 13,922,610	177,221,953 15,531,570 104,443,296		3,040,061	•
Wabash Warren	169,676 20,140	22,962,571 7,619,585	2,756,024 355,769	-	1,142,742 99,198
Warrick Washington	20,140 619,081 1,126,976	46,787,190 19,122,026	300,769		99,196 - 855,582
Wayne Wells	5,580,886 56,391	64,504,926 19.349.600	-	-	875.957
White Whitley	374,794 348,376	24,839,428 24,878,592	-	-	268,376 183,224
Totals	\$ 618,309,466	\$ 6,952,932,582	\$ 80,036,663	\$ 38,805,504	\$ 50,987,025

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State of Indiana Property Taxes Charged Payable 2011 by Fund and County

	Less LOIT	Less LOIT Residential Property Tax	Cir	Less		et es	Delinquent Taxes and Penalties	Total Current and Delinquent Taxes and
County	Homestead Credit	Credit	5 11	Credit			Charged	Penalties Charged
Adams	\$ - \$		\$	1,303,736				\$ 31,601,125
Allen Bartholomew	:			34,994,690 3,279,377	317,038,95 87,210,96		16,628,862 5,240,349	379,277,647 95,730,691
Benton		-		284,685	10,196,78	35	443,126	12,334,799
Blackford		-		1,425,467	9,131,4		890,718	11,636,422
Boone Brown	1,197,170	:		4,036,629 8,667	70,833,85 11,965,5		3,266,243 1,242,347	78,136,725 14,413,703
Carroll				748,757	14,970,90		1,008,629	17,342,316
Cass				3,597,347	25,988,69		2,759,088	37,630,194
Clark Clay		2,732,443		5,127,478 17,558	96,868,72 12,412,13		11,776,203 807,189	122,781,244 15,969,322
Clinton		1,173,963		3,307,806	23,899,17		3,520,748	33,671,690
Crawford Daviess				1,233,792 3,339,160	7,148,50 23,170,1		1,223,668 1,415,570	9,605,999 28,996,363
Dearborn				475,095	44,029,45	59	2,909,759	47,414,314
Decatur				382,015	21,826,94		1,635,765	24,158,823
Dekalb Delaware				876,295 28,854,152	38,849,70 81,846,49		3,391,391 15,861,558	45,208,420 130,468,529
Dubois		-		1,335,616	42,309,54	18	1,399,196	45,044,359
Elkhart	•	-		20,984,244	194,987,54		16,978,177	232,949,970
Fayette Floyd				3,983,412 1,911,329	15,055,87 61,364,46		2,307,399 8,430,791	24,663,368 73,230,006
Fountain		-		313,519	12,188,4	17	697,030	13,461,995
Franklin	•			18,185	13,405,18		773,848	14,197,215
Fulton Gibson	:	:		85,459 1,010,350	14,988,9° 40,402,64		1,202,480 1,702,789	17,711,480 43,115,787
Grant Greene		8,301,936		2,274,092 1,818,975	48,843,96 18,082,88		5,455,043 1,575,965	65,790,625 21,477,821
Hamilton				22,118,937	399,987,93		15,906,327	438,013,194
Hancock	3,493,148			5,269,505	61,475,22	24	3,216,132	73,454,009
Harrison Hendricks	:	:		32,328 19,479,806	19,792,86 172,919,18		1,646,149 9,860,275	21,471,342 206,947,486
Henry				4,871,769	30,863,45		4,800,090	42,400,357
Howard	6,785,186			7,897,508	81,051,78	33	38,942,614	134,677,091
Huntington Jackson		1,373,896		4,653,791 630,276	27,675,62 32,185,59		3,353,820 2,937,016	37,057,131 37,299,227
Jasper				3,544	20,677,38	35	10,829,336	40,047,026
Jay		1,295,249		569,990	18,084,28	30	1,338,208 1,483,527	21,551,816
Jefferson Jennings	:	:		1,257,911 741,615	26,258,49 19,073,62		1,483,527 2,233,716	28,999,928 22,048,955
Johnson				11,945,653	126,293,3		9,084,177	147,323,141
Knox Kosciusko				7,256,309 858.811	30,978,30 73,348,29		2,859,301 4,936,474	41,093,915 79,143,577
Lagrange				227,701	25,241,52		2,286,971	28,368,368
Lake				114,333,700	638,186,33		263,588,969	1,016,109,005
Laporte Lawrence				8,083,199 2,718,904	125,300,65 28,903,75		34,630,284 2,980,211	168,014,135 37,864,473
Madison		-		32,403,049	95,210,86		25,305,087	162,912,724
Marion	745,523	-		134,624,752	968,360,28		96,461,103	1,213,597,825
Marshall Martin	:			830,452 255,870	40,863,30 6,120,62		2,304,265 358,916	43,998,021 6,735,409
Miami	1,307,013	914,185		1,851,774	15,308,98	33	1,515,878	24,320,732
Monroe Montgomery	4,511,086	:		505,961 3,289,554	110,526,26 33,333,4		5,907,939 2,952,997	118,288,374 45,798,025
Morgan				46,857	29,013,16	88	2,292,728	44,677,109
Newton	•	-		362,132	15,110,2		848,806	16,321,153
Noble Ohio	:	:		1,509,753 1,051	40,047,0° 2,560,33		2,469,545 86,573	45,574,684 2,647,955
Orange Owen				22,895 387,494	11,866,94 13,043,01		983,782 1,315,160	12,873,623 14,745,664
Parke				35,251	9,218,56		842,194	11,209,646
Perry				1,133,920	13,333,98	31	922,240	15,625,001
Pike Porter				476,667 7,910,037	13,850,50 182,229,82		605,047 21,049,183	14,932,221 216,348,376
Posey				524,394	29,619,24		1,237,406	31,724,489
Pulaski				12,310	7,918,20	05	459,175	10,820,418
Putnam Randolph				298,490 2,803,393	26,616,24 19,029,39		2,393,052 1,167,375	30,617,338 23,000,160
Ripley				14,234	17,384,52		1,225,546	19,228,083
Rush				1,589,324	13,495,30		860,497	16,575,825
St Joseph Scott				45,269,912 1,084,067	266,237,63 16,026,26		51,754,425 2,545,269	394,456,138 20,148,830
Shelby				1,202,080	40,783,75	53	6,988,360	48,974,192
Spencer Starke				84,543 425,552	23,454,35 16,983,40	56	1,118,791 2,379,471	24,820,900 19,963,424
Steuben				67,697	31,760,04		3,727,907	37,074,214
Sullivan				714,184	17,951,08	34	1,044,355	19,709,623
Switzerland Tippecanoe	:			8,273 5,995,744	5,662,27 146,134,49		602,146 7.540.103	6,272,692 163,880,274
Tipton				808,195	14,459,62		990,628	16,500,674
Union	-	-		533,328	6,526,55		324,568	7,384,448
Vanderburgh Vermillion				8,132,815 895,388	165,443,07 14,636,18		11,346,511 1,191,309	188,568,464 16,722,878
Vigo	-	-		13,922,610	90,520,68		16,084,864	120,528,160
Wabash	-	1,827,330		169,676	17,066,79		1,269,715	24,232,286
Warren Warrick	•	-		20,140 619,081	7,144,47 46,168,10		279,256 4,023,246	7,898,842 50,810,436
Washington		-		1,126,976	17,139,46	8	1,457,837	20,579,863
Wayne Wells	•	821,634		5,580,886 56 391	58,924,04 17,595,61		5,606,137 988 432	70,111,064
White		021,034		56,391 374,794	17,595,6 24,196,28	59	988,432 5,126,605	20,338,032 29,966,033
Whitley	<u> </u>	-		348,376	24,346,99		1,283,129	26,161,722
Totals	\$ 18,039,126 \$	18,440,636	\$	618,309,466	\$ 6,128,314,10	51 \$	834,648,591	\$ 7,787,581,173

State of Indiana Property and Excise Taxes Collected in 2011 by County

County	Property Taxes Paid by Taxpayers	Property Tax Replacement Credit Paid by State and County	Homestead Credit Paid by State and County	Total Property Taxes Collected	License Excise Tax Collected	Total Excise, and Property Tax Collected
Adams	\$ 27,649,052	\$ (46)	\$ 566,990	\$ 28,215,996 \$ 325,756,325 85,436,632 10,878,341	\$ 1,641,498	\$ 29,857,495
Allen	315,218,061	(68,087)	10,606,351		24,916,658	350,672,982
Bartholomew	85,484,460	(42,089)	(5,739)		5,498,206	90,934,838
Benton	9,568,633	1,254,154	55,555		579,394	11,457,735
Blackford	9,020,528	(14,650)	184,870	9,190,748	881,417	10,072,165
Boone	69,879,326	(6,737)	(1,669)	69,870,920	4,880,050	74,750,970
Brown	11,658,271	(16,967)	1,178,991	12,820,295	792,319	13,612,614
Carroll	15,183,735	613,749	(42)	15,797,441	1,203,619	17,001,060
Cass	26,076,414	5,247,956	(697)	31,323,673	2,782,155	34,105,828
Clark	94,734,033	4,436,631	4,396,329	103,566,994	6,535,189	110,102,184
Clay	12,378,097	-	2,778,212	15,156,309	1,731,362	16,887,671
Clinton	24,716,306	(2,667)	2,957,820	27,671,459	2,178,359	29,849,818
Crawford	7,278,256	-	(9)	7,278,248	551,060	7,829,308
Daviess	23,308,124	(4,101)	1,073,268	24,377,291	2,291,165	26,668,456
Dearborn	43,988,372	(12,378)	(391)	43,975,603	3,215,213	47,190,816
Decatur	21,770,940	(4,177)	313,548	22,080,311	1,574,205	23,654,516
Dekalb	38,627,822	(8,833)	2,097,679	40,716,668	2,741,802	43,458,470
Delaware	83,877,134	(4,986)	3,902,365	87,774,513	6,506,422	94,280,934
Dubois	41,855,725	(10,770)	(589)	41,844,366	3,132,808	44,977,174
Elkhart	188,511,592	(78,238)	(4,788)	188,428,565	11,032,601	199,461,166
Fayette Floyd Fountain Franklin	15,084,918 62,364,993 12,217,978 13,361,631	2,912,972 (2,526) - (51)	344,470 1,521,467 265,381	18,342,360 63,883,934 12,483,359 13,361,580	1,209,629 4,452,340 1,018,445 1,514,281	19,551,989 68,336,274 13,501,804 14,875,860
Fulton Gibson Grant Greene	14,862,240 40,333,107 48,180,433 17,668,169	692,682 (37) 896,380	729,564 (66) 8,185,201 278	16,284,486 40,333,004 57,262,014 17,668,447	1,350,086 2,367,118 3,738,519 1,910,599	17,634,572 42,700,123 61,000,533 19,579,046
Hamilton	393,575,904	(8,115)	15,312	393,583,102	31,652,288	425,235,390
Hancock	62,518,171	(15)	3,496,133	66,014,288	5,727,494	71,741,783
Harrison	19,953,481	(136)	80	19,953,425	2,124,521	22,077,946
Hendricks	163,673,986	(14,291)	4,677,270	168,336,965	13,223,290	181,560,254
Henry	31,198,595	(841)	1,866,745	33,064,499	3,159,128	36,223,628
Howard	88,324,677	(15,965)	6,781,655	95,090,367	6,383,654	101,474,021
Huntington	28,298,476	(6,669)	1,365,702	29,657,508	2,387,450	32,044,958
Jackson	31,212,865	(75,353)	1,564,625	32,702,137	2,451,435	35,153,572
Jasper	19,510,908	5,977,195	(814)	25,487,288	2,208,680	27,695,969
Jay	17,886,072	-	1,571,191	19,457,264	1,164,502	20,621,766
Jefferson	26,190,586	-	-	26,190,586	1,819,249	28,009,834
Jennings	19,408,538	(272)	(912)	19,407,355	1,395,497	20,802,852
Johnson	127,793,217	(4,438)	(4,313)	127,784,466	10,433,056	138,217,522
Knox	29,544,936	-	296	29,545,233	2,503,933	32,049,166
Kosciusko	73,105,884	171	(25)	73,106,029	5,110,275	78,216,305
Lagrange	24,632,052	(840)	610,637	25,241,849	1,336,734	26,578,583
Lake Laporte Lawrence	603,556,171 Data Not Available 30,185,948	(1,309,967)	(93,701) (567)	602,152,503 33,455,958	32,627,242 2,803,049	634,779,745 36,259,007
Madison Marion	88,129,621 887,366,924	3,270,377 4,727,724 (7,323,354)	4,894,457 12,747,355	97,751,803 892,790,925	2,803,049 8,516,521 61,632,596	106,268,324 954,423,521
Marshall	40,553,631	(19,530)	(1,228)	40,532,874	2,853,702	43,386,575
Martin	6,107,143	-	(84)	6,107,059	589,854	6,696,913
Miami	15,224,813	2,330,934	3,317,524	20,873,270	1,729,941	22,603,212
Monroe Montgomery Morgan Newton	110,906,098 32,062,869 28,792,895 15,178,954	1,094,072 12,185,348 (82)	1,338,741 5,069,025 860,807 (275)	112,244,839 38,225,966 41,839,050 15,178,597	6,628,803 2,525,659 4,797,327 1,101,920	118,873,642 40,751,625 46,636,377 16,280,517
Noble	39,736,938	(2,621)	1,548,516	41,282,833	2,860,155	44,142,988
Ohio	2,508,391	-	-	2,508,391	291,520	2,799,911
Orange	12,313,908	-	(76)	12,313,832	1,100,164	13,413,995
Owen	13,082,683	(1,011)	276	13,081,948	1,248,394	14,330,342
Parke	9,286,797	532,735	586,064	10,405,596	1,026,190	11,431,786
Perry	13,272,094	-	234,417	13,506,511	1,063,331	14,569,841
Pike	13,881,795	(4)	(3)	13,881,788	820,421	14,702,210
Porter	177,569,018	(496,625)	5,095,603	182,167,996	13,918,987	196,086,982
Posey	29,379,722	(135,205)	344,096	29,588,614	2,036,250	31,624,864
Pulaski	7,952,882	2,057,747	373,541	10,384,171	880,348	11,264,519
Putnam	26,868,182	-	1,312,597	28,180,779	2,317,509	30,498,288
Randolph	18,846,956	-	(135)	18,846,820	1,436,148	20,282,969
Ripley	17,465,088	(38)	605,035	18,070,085	1,656,808	19,726,893
Rush	13,706,300	-	631,476	14,337,776	1,076,363	15,414,139
St Joseph	252,718,127	22,917,021	7,400,994	283,036,142	16,336,411	299,372,553
Scott	16,562,783	-	494,623	17,057,406	1,124,103	18,181,509
Shelby Spencer Starke Steuben	42,009,107 23,404,864 16,935,546 31,813,908	(2,381) - 1,241,250	(278) 162,655 175,498 213,195	42,008,829 23,565,139 17,111,044 33,268,353	2,839,101 1,514,630 1,519,500 2,038,612	44,847,929 25,079,769 18,630,544 35,306,965
Sullivan Switzerland Tippecanoe Tipton	17,872,645 5,752,207 142,205,284 14,408,664	13 - (338,236) (18)	(240) 4,205,756 243,151	17,872,418 5,752,207 146,072,804 14,651,798	1,672,197 413,177 9,126,535 1,377,574	19,544,615 6,165,384 155,199,339 16,029,371
Union	6,532,676	(3,984)	(119)	6,528,573	442,915	6,971,488
Vanderburgh	162,181,076	(8,652)	3,662,447	165,834,871	11,938,483	177,773,354
Vermillion	14,571,130	(1,990)	175	14,569,315	1,150,506	15,719,821
Vigo	87,531,601	(76,870)	(2,646)	87,452,085	7,184,218	94,636,303
Wabash	17,075,330	2,745,494	2,980,156	22,800,980	1,957,564	24,758,545
Warren	7,122,458	355,022	99,456	7,576,936	819,091	8,396,027
Warrick	47,715,989	-	(504)	47,715,485	4,816,744	52,532,230
Washington	17,050,695	(1,924)	858,550	17,907,321	1,600,160	19,507,481
Wayne Wells White Whitley	57,451,901 17,608,448 25,614,471 24,026,352	(18,511) (74) (5,403)	(3,602) 1,697,674 265,480 183,864	57,429,788 19,306,049 25,874,547 24,210,216	3,831,151 1,559,142 1,826,067 2,233,423	61,260,939 20,865,191 27,700,615 26,443,639
Totals	\$ 5,833,787,782	\$ 65,339,074	\$ 124,587,676	\$ 6,023,714,532	\$ 430,168,211	\$ 6,453,882,742

State of Indiana
Distribution of Property and Excise Taxes Collected in 2011
by Fund and County

County	County Funds	Township Funds	School Funds	Library Funds	Municipal and Special District Funds	Total Property and Excise Taxes Distributed
Adams	\$ 7,924,751	\$ 659,728	\$ 14,646,654	\$869,157	\$5,757,205	\$29,857,495
Allen Bartholomew Benton	64,866,907 17,514,237 3,023,166	6,769,030 1,916,499 316,583	122,744,694 37,260,657 5,764,010	24,977,849 2,361,837 622,737	131,314,502 31,881,608 1,731,239	350,672,982 90,934,838 11,457,735
Blackford	3,163,759	300,551	3,708,157	307,756	2,591,942	10,072,165
Boone	8,081,631	1,116,406	43,269,249	2,649,389	19,634,294	74,750,970
Brown Carroll	3,700,847 4,002,456	264,122 622,074	8,609,061 8,806,830	542,518 737,467	496,067 2,832,232	13,612,614 17,001,060
Cass	9,332,783	1,195,636	13,225,366	1,260,300	9,091,743	34,105,828
Clark Clay	12,629,800 3,623,591	1,025,134 504,711	40,711,269 9,905,958	2,886,316 397,669	52,849,664 2,455,742	110,102,184 16,887,671
Clinton	6,747,665	948,525	14,344,228	1,643,555	6,165,846	29,849,818
Crawford Daviess	2,659,820	88,018	3,975,295	136,541	969,634	7,829,308
Daviess Dearborn	9,556,020 9,453,341	522,255 826,245	10,971,345 24,697,780	264,897 2,003,678	5,353,939 10,209,771	26,668,456 47,190,816
Decatur	5,608,157	638,124	10,034,811	689,797	6,683,627	23,654,516
Dekalb Delaware	7,836,853 19,065,681	614,504 3,238,500	21,738,190 31,506,751	1,538,902 3,602,692	11,730,022 36,867,310	43,458,470 94,280,934
Dubois	6,845,416	572,772	25,460,917	1,713,291	10,384,778	44,977,174
Elkhart	30,288,328	8,002,718	92,922,939	7,851,253	60,395,928	199,461,166
Fayette Floyd	5,047,193 7,952,015	227,126 1,186,449	7,311,008 36,496,597	677,907 1,918,556	6,288,754 20,782,656	19,551,989 68,336,274
Fountain Franklin	3,598,624 3,368,159	374,174 265,691	6,442,086 9,185,054	465,759 520,958	2,621,161 1,535,997	13,501,804 14,875,860
Fulton	4,334,366	586,648	7,559,519	1,641,176	3,512,863	17,634,572
Gibson	10,852,333	870,271	17,889,094	1,196,748	11,891,677	42,700,123
Grant Greene	13,908,559 5,900,683	1,207,164 683,330	20,839,359 10,116,803	2,032,519 691,030	23,012,931 2,187,199	61,000,533 19,579,046
Hamilton	49,516,727	12,151,706	204,337,287	11,107,401	148,122,269	425,235,390
Hancock Harrison	12,133,166 6,406,057	5,276,979 690,602	41,456,370 12,382,168	100,157 1,385,289	12,775,112 1,213,829	71,741,783 22,077,946
Hendricks	21,087,325	8,546,815	101,147,763	4,738,680	46,039,670	181,560,254
Henry	8,823,501	1,182,211	16,205,936	2,262,179	7,749,801	36,223,628
Howard Huntington	20,947,022 6,894,105	2,532,352 533,710	34,415,320 12,418,535	4,885,096 1,616,675	38,694,231 10,581,933	101,474,021 32,044,958
Jackson	7,040,320	453,169	15,515,011	1,841,617	10,303,454	35,153,572
Jasper	6,279,174 5,541,650	783,007 369,442	15,991,543 9,438,579	1,517,624 799,681	3,124,620 4,472,414	27,695,969
Jay Jefferson	7,171,157	587,059	12,420,083	1,054,188	6,777,347	20,621,766 28,009,834
Jennings	5,116,192	433,478	10,250,754	450,913	4,551,514	20,802,852
Johnson Knox	15,404,804 6,957,395	369,023 2,042,006	72,513,513 14,828,853	4,320,699 1,091,699	45,609,483 7,129,214	138,217,522 32,049,166
Kosciusko	10,762,024	3,319,186	42,328,447	3,279,022	18,527,626	78,216,305
Lagrange Lake	5,436,789 111,073,664	775,685	14,375,563	1,039,066	4,951,480	26,578,583
Laporte Lawrence	Data Not Available 7,254,921	701,625	16,217,679	1,825,167	269,287,675 10,259,615	634,779,745 36,259,007
Madison Marion	18,518,913 118,371,135	2,394,138 42,762,102	44,685,851 378,846,312	5,296,376 38,692,934	35,373,046 375,751,037	106,268,324 954,423,521
Marshall	7,926,652	1,871,176	18,990,321	2,331,270	12,267,157	43,386,575
Martin Miami	1,803,816 6,112,528	217,470 496,568	3,842,571 9,472,859	83,646 402,133	749,410 6,119,123	6,696,913 22,603,212
Monroe Montgomery	19,959,983 8,114,663	4,453,779 1.002.283	47,589,008 21,363,242	7,088,411 1,862,167	39,782,461 8,409,271	118,873,642 40,751,625
Morgan	7,434,789	3,603,640	24,662,205	1,829,713	9,106,031	46,636,377
Newton	5,542,088	779,094	7,536,322	1,342,052	1,080,961	16,280,517
Noble Ohio	7,979,613 1,036,342	1,416,192 73,159	20,945,177 1,165,812	2,536,842 105,826	11,265,164 418,772	44,142,988 2,799,911
Orange	2,637,845	167,306	6,252,911 9,430,667	557,079	3,798,853	13,413,995
Owen Parke	3,059,852 3,244,801	246,480 460,138	6.659.641	676,640 243,703	916,702 823,503	14,330,342 11,431,786
Perry	3,255,998	157,503	6,641,443	614,102	3,900,795	14,569,841
Pike Porter	5,697,509 38,238,248	339,073 5,832,132	7,200,885 85,316,094	525,977 8,325,623	938,767 58,374,887	14,702,210 196,086,982
Posey	9,658,004	1,680,419	14,232,768	1,625,202	4,428,470	31,624,864
Pulaski Putnam	4,401,215 4,628,609	462,907 440,591	4,697,563 19,761,014	785,506 556,612	917,328 5,111,462	11,264,519 30,498,288
Randolph	5,258,748	515,421	8,958,145	450,722	5,099,932	20,282,969
Ripley	3,341,574	317,960	12,442,021	822,624	2,802,714	19,726,893
Rush St Joseph	3,592,576 42,064,071	427,168 13,137,095	7,379,037 92,789,212	211,313 18,200,041	3,804,046 133,182,134	15,414,139 299,372,553
Scott	4,464,933	360,754	8,418,301	483,442	4,454,079	18,181,509
Shelby	7,280,785	850,160	21,264,882	652,247	14,799,855	44,847,929
Spencer Starke	6,860,250 4,089,880	914,498 903,420	10,655,871 10,100,304	1,506,830 1,144,334	5,142,320 2,392,607	25,079,769 18,630,544
Steuben	7,364,062	1,315,988	18,191,790	1,340,213	7,094,911	35,306,965
Sullivan Switzerland	6,015,905 2,170,255	922,381 187,807	10,041,714 3,233,635	1,074,629 180,130	1,489,985 393,557	19,544,615 6,165,384
Tippecanoe Tipton	25,417,083 3,558,424	1,841,589 669,493	67,361,445 7,094,696	5,318,102 887,076	55,261,119 3,819,682	155,199,339 16,029,371
Union	1,711,662	126,924	4,121,413	430,545	580,945	6,971,488
Vanderburgh Vermillion	45,418,065 6,391,840	3,606,770 738,690	43,310,556 6,256,092	12,453,910 1,029,316	72,984,053 1,303,883	177,773,354 15,719,821
Vigo	25,130,869	1,470,789	26,195,737	4,962,282	36,876,626	94,636,303
Wabash Warren	4,659,767 3,083,691	892,138 229,270	9,968,255 4,290,391	791,283 232,893	8,447,101 559,782	24,758,545 8,396,027
Warrick	15,079,923	1,457,117	24,505,762	3,442,370	8,047,058	52,532,230
Washington	4,866,394	618,917	10,416,125	335,598	3,270,448	19,507,481
	16 111 11-	4 075 400	40 007 000	0.404.040		
Wayne Wells	16,144,145 3,957,803	1,875,420 472,143	18,037,208 11,561,468	2,424,318 1,289,291	22,779,848 3,584,486	61,260,939 20,865,191
Wayne						

State of Indiana Property Tax Schedules For Year Ended December 31, 2011 Payable 2012

In the State of Indiana property taxes are levied by local units of government and overseen by the Indiana Department of Local Government Finance.

Property taxes are collected by county treasurers and distributed by county auditors. County auditors are required by Indiana Law to file, with the Auditor of State, reports of property taxes charged, collected and distributed. It is from those reports the property tax information is provided on the following pages.

Not all counties completed 2012 property tax billings in 2012, because of a delay in indexing property values for market value changes. On the following schedules, where applicable, it has been noted that the data is not available. In the 2013 comprehensive annual report complete schedules for 2012 payable property taxes will be included.

Counties can adopt a local option income tax to fund a local option income tax property tax replacement credit applicable to all property types. Not all counties have adopted this property tax replacement credit. For the counties that have adopted this credit the dollar amount of the credit is presented in the following schedules in a separate column labeled local option income tax property tax replacement credit. The property tax credit percentage is a uniform credit percentage calculated by county auditors. The uniform credit percentage is based on the local option income tax available to fund the credit and total gross property tax liability. Local option income tax property tax replacement credit dollars are paid by county auditors to county treasurers to replace the credit granted to property taxpayers. The local option income tax replacement credit dollars are distributed to taxing units as property taxes.

Homestead property owners, who qualify, receive an additional credit on their property taxes. The credit is referred to as homestead credit. Homestead property is defined as owner occupied residential property. In some counties there is a local (COIT) homestead credit funded by a portion of the county option income tax, and/or a local (CEDIT) homestead credit funded by county economic development income tax and/or a local option income tax (LOIT) homestead credit funded by county local option income taxes. The local homestead credit is given on the homestead taxes after the taxes have been reduced by the property tax replacement credit, if applicable. The local homestead credit dollars are paid by county auditors to county treasurers to replace the local homestead credit granted to homestead property taxpayers. County auditors distribute the homestead credit dollars to taxing units as property taxes. On the following schedules the locally funded homestead credits are shown in separate columns.

The COIT homestead credit percentage is determined by a formula established by Indiana Law and computed by the Indiana Department of Local Government Finance. COIT homestead credit percentages vary by taxing district in a county because the COIT homestead credit percentages are based on the type of taxes levied within each taxing district.

The CEDIT homestead credit percentage is calculated by the county auditor and is based on net homestead assessed values and the amount of CEDIT revenue available to fund the homestead credit. The CEDIT homestead credit percentages vary by county, because of differences in net residential assessed values and the amount of CEDIT revenue available to fund the homestead credit.

The LOIT homestead credit percentage is a uniform percentage calculated by the county auditor based on the amount of local option income tax available to fund LOIT homestead credit and the total homestead property tax liability after property tax replacement credit.

There is a residential property tax credit available for counties to adopt known as the local option income tax (LOIT) residential property tax replacement credit. Homestead property owners and residential rental property owners qualify for the LOIT residential property tax replacement credit. The LOIT residential property tax replacement credit is given on the residential taxes after the taxes have been reduced by the property tax replacement credit. The LOIT residential property tax replacement credit percentage is a uniform percentage calculated by the county auditor and is based on the amount local option income tax available to fund the credit and the total residential property tax liability after the property tax replacement credit.

There is also a county economic development income tax (CEDIT) residential property tax replacement credit available for counties to adopt, but no county has adopted this credit.

In 2012 there are unfunded property tax credits for property tax liabilities exceeding specified percentages of property gross assessed values. The credit is known by Indiana Law as the excessive property tax credit and is commonly known as the circuit breaker credit. For homestead property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds one percent of the property gross assessed value. For non-homestead residential property, long term care property and agricultural land the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds two percent of the property gross assessed value. For non-residential real property and personal property the circuit breaker credit is equal to the amount the taxpayer's net property tax liability exceeds three percent of the property gross assessed value. Property tax levies approved by voters by referendum or public question are not included in the calculation of the circuit breaker credit. Also, in Lake and St. Joseph Counties property tax levies for debt service and lease rental obligations incurred prior to July 1, 2008 are not included in the calculation of the circuit breaker credit.

State of Indiana

Assessed Value and Current Property Tax Levied by County

Payable 2012

(amounts expressed in thousands)

County	Assessed Value	Net Tax Levied
Adams	\$ 1,356,863	\$ 27,909
Allen	13,210,689	313,981
Bartholomew	4,100,138	88,697
Benton	764,419	9,959
Blackford	426,632	9,048
Boone	3,959,400	74,245
Brown	1,235,514	10,748
Carroll	1,072,723	15,252
Cass	1,249,501	25,391
Clark	4,624,952	100,369
Clay	846,771	12,557
Clinton	1,390,300	24,895
Crawford	295,257	6,934
Daviess	1,211,111	23,537
Dearborn	2,395,648	44,917
Decatur	1,422,894	23,030
Dekalb	2,253,000	41,430
Delaware	3,462,019	81,028
Dubois	2,142,015	39,937
Elkhart	8,092,527	189,512
Fayette	676,108	15,144
Floyd	3,172,281	60,654
Fountain	766,458	13,056
Franklin	1,000,814	13,917
Fulton	992,635	14,980
Gibson	2,217,292	43,082
Grant	2,221,997	46,044
Greene	907,883	17,832
Hamilton	19,829,888	399,977
Hancock	2,988,799	66,356
Harrison	1,620,583	20,277
Hendricks	7,719,258	175,154
Henry	1,471,856	30,568
Howard	3,639,335	83,995
Huntington	1,366,363	27,417
Jackson	1,828,782	32,450
Jasper	2,656,549	23,386
Jay	836,961	17,766
Jefferson	1,256,720	25,150
Jennings	870,286	18,899
Johnson	6,117,106	126,893
Knox	1,803,233	31,801
Kosciusko	5,452,497	69,541
Lagrange	2,017,032	26,269
Lake	21,906,767	627,443
Laporte	Data Not Available	Data Not Available
Lawrence	1,312,394	28,357
Madison	3,655,075	89,189
Marion	39,111,498	970,224
Marshall	2,636,670	41,530
Martin	329,776	5,201
Miami	1,002,888	15,944

County	Assessed Value	Net Tax Levied
Monroe	6,626,386	111,791
Montgomery	1,980,552	33,113
Morgan	3,029,962	28,324
Newton	796,789	15,771
Noble	2,006,434	37,083
Ohio	266,098	2,630
Orange	791,928	13,103
Owen	652,192	13,119
Parke	764,038	8,972
Perry	618,857	13,458
Pike	685,988	13,237
Porter	9,478,403	183,447
Posey	2,024,179	30,767
Pulaski	733,365	8,810
Putnam	1,664,803	25,477
Randolph	1,015,437	20,273
Ripley	1,252,769	17,769
Rush	878,619	14,436
St Joseph	9,592,232	268,176
Scott	742,403	16,431
Shelby	2,336,505	41,662
Spencer	1,724,787	26,234
Starke	987,731	16,684
Steuben	2,945,280	32,818
Steuberi	2,943,200	32,010
Sullivan	940,853	17,292
Switzerland	495,639	5,621
Tippecanoe	7,205,104	151,871
Tipton	841,164	13,531
Union	303,570	6,300
Vanderburgh	7,564,869	173,824
Vermillion	807,950	15,456
Vigo	3,991,527	95,411
Wabash	1,247,932	17,467
Warren	553,757	7,313
Warrick	2,922,735	47,920
Washington	895,360	16,996
Wayne	2,382,530	58,087
Wells	1,283,953	17,834
White	1,736,317	23,275
Whitley	1,480,988	23,927
Total	\$ 287,148,143	6,027,580
LOIT Property Replacement (COIT Homeste CEDIT Homest LOIT Homeste LOIT Resident Tax Replacem Circuit Breaket	Credit ead Credit tead Credit iad Credit ial Property ent Credit r Credits	76,196 37,704 46,046 22,319 19,338 627,134
Total Current 7	Tax Levy	\$ 6,856,317
	-	<u> </u>

	Value of	Value of	Total Value of Land and	Standard		Mortgage and Contract
County	Land	•	Improvements	Deduction		Deduction
Adams Allen Bartholomew	\$ 512,728,300 4,184,530,300 1,398,146,100 454,684,100	\$ 1,425,646,100 15,669,251,914 3,920,271,150 331,356,900	\$ 1,938,374,400 19,853,782,214 5,318,417,250 786,041,000	\$ 391,321,970 3,984,048,279 880,158,890 97,938,040	\$ 239,911,306 2,863,625,993 716,828,835 41,432,408	\$ 18,213,426 219,917,512 39,460,910 4,740,850
Benton Blackford	174,536,900	390,850,900	565,387,800	138,637,410	49,628,264	6,873,778
Boone Brown	1,587,935,800 604,517,200	4,241,109,500 1,038,746,100	5,829,045,300 1,643,263,300	748,959,420 209,476,420	1,047,853,281 169,498,010	40,043,800 9,590,650
Carroll	563,243,300	821,697,660	1,384,940,960	242,451,180	120,836,611	11,115,800
Cass	589,813,700	1,139,328,800	1,729,142,500	395,906,100	158,855,225	19,321,496
Clark Clay	1,820,683,400 373,211,660	5,025,451,071 869,463,400	6,846,134,471 1,242,675,060	1,341,347,230 287,044,980	928,806,055 128,299,751	63,854,550 13,525,284
Clinton	663,708,500	1,161,011,400	1,824,719,900	356,195,010	167,673,180	17,907,718
Crawford Daviess	131,343,600 409,437,410	284,784,300 1,144,239,208	416,127,900 1,553,676,618	101,577,720 305,271,080	36,696,933 156,851,444	5,593,742 13,420,860
Dearborn Decatur	874,233,830 581,326,700	2,534,859,270 1,280,696,050	3,409,093,100 1,862,022,750	645,534,480 298,571,428	545,900,027 180,750,592	26,520,200 13,823,570
Dekalb	657,289,600	1,985,295,000	2,642,584,600	489,245,117	295,357,037	22,049,289
Delaware Dubois	1,315,548,997 668,110,700	4,485,111,819 2,244,749,603	5,800,660,816 2,912,860,303	1,146,574,852 528,115,670	585,676,235 377,389,970	58,289,383 21,403,250
Elkhart	2,538,573,200	8,713,056,200	11,251,629,400	2,030,595,988	1,378,228,518	92,965,446
Fayette Floyd	319,252,000 959,238,813	754,549,000 3,928,312,140	1,073,801,000 4,887,550,953	264,564,030 916,997,864	109,125,562 798.698.853	14,251,786 37,501,452
Fountain Franklin	409,847,370 429,286,480	586,515,100 1,045,969,220	996,362,470 1,475,255,700	199,855,000 283,882,620	83,104,663 211,975,493	8,355,688 11,341,712
Fulton	503,041,600	778,388,820	1,281,430,420	232,677,777	128,170,494	10,677,591
Gibson Grant	575,203,000 899,731,900	1,524,673,100 2,559,620,572	2,099,876,100 3,459,352,472	389,430,700 684,972,764	213,191,881 301,820,574	16,876,364 32,827,851
Greene	418,752,120	939,803,259	1,358,555,379	341,568,272	133,041,028	16,267,472
Hamilton Hancock	7,060,475,900	21,863,807,648	28,924,283,548 4,733,317,950	3,694,286,940 955,546,019	5,495,874,921 808.522,919	219,275,790 48,235,713
Harrison	1,197,708,000 528,654,780	3,535,609,950 1,840,651,440	4,733,317,950 2,369,306,220	478,657,762	308,948,404	48,235,713 21,632,434
Hendricks Henry	2,964,127,800 657,134,400	8,695,842,071 1,610,435,623	11,659,969,871 2,267,570,023	1,956,911,541 545,749,130	1,887,755,448 256,635,572	96,393,579 25,934,658
Howard	1,109,744,300	3,227,657,630	4,337,401,930	947,808,722	471,570,641	54,636,384
Huntington Jackson	537,747,350 646,226,250	1,529,890,600 1,712,903,700	2,067,637,950 2,359,129,950	440,916,300 470,988,588	234,563,328 251,259,095	22,228,840 22,973,920
Jasper	792,488,500	2,007,268,400	2,799,756,900	388,531,920	278,644,426	16,339,100
Jay Jefferson	372,774,160 449,793,400	664,717,100 1,282,164,800	1,037,491,260 1,731,958,200	216,480,600 372,260,580	78,931,011 209,973,750	10,475,828 18,800,818
Jennings	389,886,800	868,185,400	1,258,072,200	297,546,870	125,024,191	14,812,576
Johnson Knox	2,168,398,500 641,563,030	7,144,277,061 1,431,947,239	9,312,675,561 2,073,510,269	1,718,582,360 385,922,017	1,453,393,130 179,600,065	79,540,562 18,874,206
Kosciusko Lagrange	2,787,485,900 811,118,500	4,197,102,133 1,871,303,200	6,984,588,033 2,682,421,700	900,126,740 393,982,030	773,780,346 325,202,585	39,970,188 17,013,090
Lake	7,592,840,600	23,979,493,583	31,572,334,183	5,706,505,950	4,900,971,708	327,336,046
Laporte Lawrence	Data Not Available 421,279,900	1,663,594,070	2,084,873,970	520,998,980	248,973,011	27,163,442
Madison	1,309,957,095	4,611,201,645	5,921,158,740	1,462,292,291	678,934,927	71,848,434
Marion Marshall	11,242,374,850 1,152,175,500	43,009,624,690 2,406,232,800	54,251,999,540 3,558,408,300	9,398,239,001 545,037,960	6,709,209,591 378,262,474	501,545,988 27,420,446
Martin Miami	126,912,400 472,756,970	317,813,600 1,036,172,200	444,726,000 1,508,929,170	105,052,354 358,373,400	42,071,745 149,250,116	4,437,395 19,299,334
Monroe	2,397,595,990	6,816,094,320	9,213,690,310	1,241,114,460	1,243,504,987	57,328,500
Montgomery Morgan	808,190,400 1,229,955,400	1,594,892,740 3,313,058,900	2,403,083,140 4,543,014,300	449,730,914 864,641,641	224,319,923 680,008,648	22,833,625 36,644,098
Newton	423,898,700	565,557,900	989,456,600	172,353,600	89,430,751	7,575,000
Noble Ohio	836,102,000 97,047,200	1,907,641,658 288,525,000	2,743,743,658 385,572,200	526,158,432 74,887,320	310,878,508 48,723,639	22,662,936 3,412,842
Orange	268,345,800	787,575,280	1,055,921,080	197,942,316	81,778,285	8,472,782
Owen Parke	324,256,800 406,792,300	656,445,500 560,084,400	980,702,300 966,876,700	237,855,352 161,707,848	102,350,622 79,887,819	12,208,263 9,218,002
Perry	215,971,600	653,482,070	869,453,670	206,359,330	87,181,909	9,897,974
Pike Porter	217,954,201 3,402,423,290	418,407,400 9,988,542,868	636,361,601 13,390,966,158	134,591,000 2,069,096,512	52,463,915 2,285,923,689	6,441,940 106,847,083
Posey	534,518,610	1,339,282,820	1,873,801,430	335,293,130	230,297,226	14,334,018 6,957,848
Pulaski Putnam	389,312,400 654,609,930	493,030,700 1,619,375,000	882,343,100 2,273,984,930	142,881,638 410,026,350	59,535,104 266,826,967	18,049,057
Randolph	511,779,600	827,478,400	1,339,258,000 1,777,750,300	269,370,960	95,144,809	11,470,354
Ripley Rush	532,816,900 488,520,600	1,244,933,400 627,400,900	1,115,921,500	344,833,620 195,998,768	232,667,681 94,801,293	17,620,596 8,988,400
St Joseph Scott	2,454,420,500 293,840,200	12,043,446,100 787,198,100	14,497,866,600 1,081,038,300	2,859,161,602 255,198,730	1,935,753,218 110,762,673	147,549,523 11,746,448
Shelby	739,531,136	2,145,894,803	2,885,425,939	512,463,750	326,895,683	23,710,612
Spencer Starke	361,243,210 476,708,100	1,056,439,700 907,230,600	1,417,682,910 1,383,938,700	246,640,670 281,020,680	129,493,045 133,784,962	10,424,250 11,771,032
Steuben	1,826,731,359	1,832,895,996	3,659,627,355	399,145,610	369,161,900	19,627,804
Sullivan Switzerland	384,841,044 144,420,300	529,989,700 488,954,227	914,830,744 633,374,527	190,096,058 106,057,819	66,101,343 53,700,470	10,964,590 5,087,400
Tippecanoe Tipton	2,110,889,100 413,422,100	7,317,276,240 727,619,600	9,428,165,340 1,141,041,700	1,530,475,080 210,277,935	1,180,185,298 122,645,215	75,130,814 10,051,342
Union	175,216,890	246,751,600	421,968,490	85,133,280	39,348,197	4,072,490
Vanderburgh Vermillion	2,685,985,249 259,820,600	8,379,843,928 510,111,400	11,065,829,177 769,932,000	1,973,510,580 168,564,480	1,354,850,805 67,046,487	91,258,826 9,725,029
Vigo	931,996,559	4,316,400,531	5,248,397,090	1,033,830,780	563,810,963	53,696,138
Wabash Warren	518,904,400 349,614,500	1,249,407,500 334,274,500	1,768,311,900 683,889,000	380,343,270 105,044,040	179,986,808 53,173,918	18,009,742 5,112,556
Warrick Washington	954,601,240 420,319,400	3,101,199,050 904,750,560	4,055,800,290 1,325,069,960	772,742,332 312,840,300	663,643,576 142,042,915	38,488,100 13,257,070
Wayne	895,075,800	2,724,546,300	3,619,622,100	726,599,520	358,346,888	34,553,734
Wells White	509,939,600 898,382,200	1,254,891,600 1,178,537,700	1,764,831,200 2,076,919,900	351,440,879 302,657,463	200,158,516 184,635,061	16,317,074 12,440,006
Whitley	542,601,000	1,569,235,700	2,111,836,700	440,214,220	279,528,476	20,696,956
Totals	\$ 102,140,177,673	\$ 298,641,408,830	\$ 400,781,586,503	\$ 71,472,020,615	\$ 53,197,363,819	\$ 3,597,575,055

County	Veterans' Deduction	Age 65 Deduction	Blind and/or Disabled Deduction	Energy System Deduction	Rehab, Urban Dev or Revit Deduction	Enterprise Zone Investment Deduction (Within Enterprise Zone)	Fertilizer/ Pesticide Deduction
Adams	\$ 3,130,161 \$	8,827,086 \$	3,630,767 \$	5,575,900 \$	4,533,090		
Allen Bartholomew	53,311,136 12,665,565	82,277,842 19,573,730	13,268,203 4,265,393	20,412,500 5,658,300	162,707,953 43,356,685	5,438,601	41,800
Benton	1,099,765	2,728,316	757,248	157,500	1,378,266	-	677,300
Blackford	3,612,463	6,471,302	2,361,594	884,130	3,127,940	-	97,000
Boone Brown	7,630,649 5,693,924	7,767,224 3,242,232	2,346,056 1,293,376	6,346,600 1,488,595	95,783,860	-	43,300
Carroll	4,308,225	5,295,100	1,399,850	1,667,700	712,740	-	333,600
Cass Clark	9,182,849 28,266,967	14,131,724 26,573,205	2,767,280 17,531,417	1,011,900 1,348,700	1,419,960 28,346,104	83,218,280	1,070,200
Clay	6,601,621	7,541,888	2,919,245	459,800	808,417	03,210,200	295,000
Clinton	4,909,036	10,957,748	2,576,442	1,437,600	6,034,875	-	561,400
Crawford Daviess	3,248,948 6,294,811	4,429,182 8,561,016	2,816,624 3,722,125	159,900 1,416,960	2,666,750	-	-
Dearborn	11,782,602	10,677,900	5,220,372	2,071,500	2,497,140	-	-
Decatur	3,654,195	7,639,308	2,461,716	5,451,660	94,874,369	-	3,309,236
Dekalb Delaware	9,933,410 21,017,536	11,828,016 41,209,480	1,535,297 17,364,719	8,187,800	11,155,561 15,190,975	43,400	1,306,300 525,100
Dubois Elkhart	6,559,836	10,026,794 38,945,090	2,211,908	9,941,100	101,250	-	50,000
Fayette	29,089,032		12,221,852	2,473,100	16,231,548	270.000	
Floyd	4,297,938 18,577,419	11,378,754 15,128,524	4,081,924 9,834,800	328,600 1,353,600	2,125,896 15,927,650	376,600 301,200	8,010
Fountain Franklin	2,759,337 3,682,575	8,472,420 6,827,969	1,685,014 2,893,416	4,255,000	203,490	-	20,990
Fulton	4.824.124	6,593,466	2,161,931	2,408,400	3,190,925		652,800
Gibson	7,851,337	10,815,806	5,066,912	678,400	18,556,650		459,650
Grant Greene	28,969,489 10,318,691	22,597,550 14,767,884	6,655,931 5,720,496	2,513,860 375,500	77,987,504	396,905	83,400 386,900
Hamilton	33,624,289	18,419,466	6,814,882	4,836,303	130,307,299		235,500
Hancock	20,241,618	12,741,838	3,176,458	37,300	83,680,745	-	294,830
Harrison Hendricks	11,667,757 33,906,487	9,863,184 19,864,142	6,758,729 7,575,033	953,100 3,717,900	3,123,450 254,896,032	-	203,243
Henry	9,239,984	18,537,430	6,263,765	1,434,000	5,947,000	_	33,090
Howard	25,402,459	24,940,834	8,106,466	6,614,920	3,421,185	23,800	139,700
Huntington Jackson	10,201,568 7,455,163	11,556,658 16,480,688	4,970,112 4,417,002	10,380,584	4,935,399 6,062,720	-	27,100 38,400
Jasper	5,055,197	6,913,529	4,128,828	565,200	6.459.786	_	-
Jay	3,038,003	9,473,538	3,845,522	1,632,900	5,319,050	-	214,800
Jefferson Jennings	10,637,452 5,527,151	10,796,488 10,097,346	5,472,330 5,523,488	1,018,350 1,154,620	7,402,725 10,233,400		73,800
Johnson	26,990,192	23,890,574	6,564,886	4,677,900	102,957,690	-	-
Knox	9,882,105	13,114,487	5,410,360	743,630	27,456,760	1,678,700	1,037,900
Kosciusko Lagrange	11,116,611 4,655,360	8,142,661 5,034,510	5,668,430 2,157,932	13,946,302 1,942,300	20,727,215 5,703,778	-	312,800 104,000
Lake	57,733,579	138,306,112	75,671,944	2,323,022	105,509,763	4,072,803	-
Laporte	Data Not Available	-	-	-	-	-	-
Lawrence Madison	11,054,973 29,618,870	21,306,094 46,798,005	8,356,104 17,736,328	1,985,000 895,200	4,245,740 41,512,275	4,490,700	480,700
Marion	144,827,796	166,120,244	43,571,576	8,733,490	181,883,714	-	-
Marshall Martin	8,251,698 3,504,130	13,300,980 3,851,407	5,006,288 1,605,214	1,281,461 1,113,773	8,888,724 3,410,695	286,000	286,800 34,400
Miami	25,320,585	7,481,184	2,768,084	3,511,849	2,494,135	1,689,200	210,300
Monroe	25,993,688	21,223,370	7,032,736	3,470,300	31,143,919	35,892,507	-
Montgomery Morgan	4,879,739 15,099,011	16,923,454 14,304,076	3,244,463 5,700,736	711,500 3,863,300	7,013,252 7,174,940	10,000	337,200
Newton	2,214,399	4,387,826	1,845,684	4,200	8,376,669	-	61,000
Noble	10,792,537	15,345,049	6,420,169	11,711,000	30,237,394	-	57,420
Ohio Orange	1,111,038 3,640,329	1,744,218 6,592,928	589,238 3,233,742	840,300 197,640	43,297,080	-	72,800
Owen	5,081,132	6,710,528	2,220,798	-	212,450	-	-
Parke	3,465,501	5,292,280	1,243,084	455,230	806,020	-	66,510
Perry Pike	4,756,988 3,020,657	7,691,214 4,719,714	4,021,603 1,884,103	251,600 480,100	4,450,275		-
Porter	23,389,742	26,279,172	13,001,686	758,200	51,185,252	-	-
Posey	5,975,650	5,963,530	2,306,194	483,600	7,407,995	342,100	911,600
Pulaski Putnam	2,209,224 8,755,335	3,822,354 8,206,286	1,886,644 3,441,735	931,412 1,079,200	1,196,350 7,751,950	-	776,260
Randolph	3,740,156	10,984,128	2,899,792	799,500	23,963,160	-	56,100
Ripley	5,066,707	7,547,408	3,447,756	4,239,200	3,928,900	-	-
Rush St Joseph	2,287,961 34,958,572	5,929,616 68,077,133	1,333,204 13,949,102	716,750 1,948,690	2,654,910 90,692,080	2,692,980	523,670 232,350
Scott	6,142,538	9,719,275	6,965,780	-	3,130,807	-	-
Shelby	8,648,929	11,274,190	3,358,000	2,926,494	19,313,589	-	78,100
Spencer Starke	5,167,083 3,387,815	4,810,944 9,254,514	1,605,366 7,380,456	1,313,571 731,500	1,413,190 3,317,940	-	567,890
Steuben	6,469,296	8,518,930	2,010,010	-	8,975,000	150,880	-
Sullivan Switzerland	5,147,694 1,966,673	6,812,910 3,084,664	4,255,111 1,374,722	214,300	7,868,560	-	-
Tippecanoe	16,067,218	14,912,080	4,208,349	4,560	21,838,502	-	-
Tipton	4,121,985	4,413,978	499,418	3,333,620	860,096	-	-
Union Vanderburgh	1,634,852 33,386,505	2,046,652 44,153,136	922,600 23,750,860	207,300 935,900	65,820 79,825,043	6,494,960	107,700
Vermillion	3,731,079	7,790,033	2,772,141	594,900	1,593,181	0,434,300	126,700
Vigo	22,006,563	32,792,938	12,987,219	664,000	53,573,470	-	-
Wabash Warren	8,941,085 1,544,722	12,403,264 3,072,482	5,080,532 845,092	6,550,500 163,301	2,839,107 823,690	-	494,080 23,910
Warrick	12,640,299	9,701,084	6,018,312	605,000	5,764,850	-	25,310
Washington	7,344,681	10,579,712	6,340,130	59,100	5,654,055	212,400	-
Wayne Wells	12,755,481 5,556,712	26,118,346 7,475,584	13,641,570 1,218,602	1,295,580 4,384,762	22,195,445 22,321,125	3,165,300	732,500 38,600
White	4,715,275	7,471,300	2,128,560	290,300	2,218,386	-	170,000
Whitley	7,649,251	11,480,729	1,811,117	10,222,115	29,257,053		54,040
Totals	\$ 1,167,690,770 \$	1,531,948,984 \$	571,218,085 \$	229,002,234 \$	2,249,840,383	150,977,316	\$ 19,307,779

County	Model Residence Deduction		Net Value of Land and Improvements	State & Local Assessment Of Railroads & Utilities	Business Personal Property	Total Value Of Railroads, Utilities & Business Personal Property	Veterans' Deductions
Adams	\$ 24,750	\$ 85,959,100	•			.,	\$ -
Allen	1,682,800	1,042,093,560	11,404,997,835	406,504,140	1,688,220,490	2,094,724,630	-
Bartholomew Benton	19,300	161,146,800 11,574,400	3,435,241,042 623,556,907	77,091,750 531,553,570	713,081,470 49,288,970	790,173,220 580,842,540	-
Blackford	-	21,929,200	331,764,719	37,257,780	67,676,910	104,934,690	_
Boone	1,950,800	167,551,970	3,702,768,340	63,604,240	267,770,543	331,374,783	24,960
Brown Carroll		41,031,920 37,525,910	1,201,948,173 959,294,244	18,345,520 26,360,693	15,988,990 92,393,090	34,334,510 118,753,783	-
Cass	-	67,914,280	1,057,561,486	42,839,060	177,541,500	220,380,560	-
Clark	989,700	221,571,665	4,104,280,598	141,473,670	422,193,460 72,247,470	563,667,130	7,120
Clay Clinton	-	43,554,900 90,277,070	751,624,174 1,166,189,821	32,772,850 30,984,645	244,668,696	105,020,320 275,653,341	-
Crawford	-	16,206,250	245,398,601	25,748,780	24,277,010	50,025,790	-
Daviess	-	39,732,680	1,015,738,892	29,283,140	200,169,900	229,453,040 380,878,750	-
Dearborn Decatur	63,250	95,047,310 67,895,500	2,063,841,569 1,183,527,926	242,242,410 59,673,450	138,636,340 315,444,530	375,117,980	
Dekalb	206,090	108,331,536	1,683,449,147	49,262,920	534,391,797	583,654,717	-
Delaware Dubois	-	901,205,520 118,210,132	3,013,563,616 1,838,900,393	138,312,400 56,295,100	335,825,815 282,349,280	474,138,215 338,644,380	-
Elkhart	673,850	604,737,240	7,045,417,736	202,941,304	954,573,150	1,157,514,454	
Fayette	-	62,850,007	600,411,893	25,178,200	66,172,850	91,351,050	-
Floyd	150,800	231,833,778	2,841,245,013	111,893,270	238,383,210 80,445,490	350,276,480	-
Fountain Franklin	-	24,625,600 49,090,300	667,280,268 901,306,615	19,669,350 60,294,880	40,204,890	100,114,840 100,499,770	-
Fulton		29,842,421	860,230,491	38,376,780	96,444,420	134,821,200	400
Gibson	157,400	80,846,100	1,355,944,900	301,150,140	645,028,613	946,178,753	-
Grant Greene	-	442,144,520 50,232,449	1,858,382,124 785,876,687	68,624,610 65,408,900	442,451,770 59,097,770	511,076,380 124,506,670	-
Hamilton	3,836,300	682,143,775	18,634,628,083	366,280,880	967,738,888	1,334,019,768	-
Hancock	513,900	95,284,720	2,705,041,890	80,603,070	237,146,680	317,749,750	-
Harrison Hendricks	106,600	71,614,020 346,340,617	1,456,087,380 7,052,299,249	47,135,980 179,711,461	126,855,970 563,110,826	173,991,950 742,822,287	2,400
Henry		105,736,380	1,292,059,014	82,274,410	126,545,930	208,820,340	2,150
Howard	159,800	239,700,260	2,554,876,759	99,398,605	1,126,776,366	1,226,174,971	-
Huntington Jackson		168,855,060 102,426,540	1,159,003,001 1,477,027,834	79,976,950 68,185,120	160,135,518 361,227,795	240,112,468 429,412,915	-
Jasper	-	62,236,730	2,030,882,184	435,530,590	201,319,530	636,850,120	_
Jay	-	39,003,569	669,076,439	29,864,470	157,425,720	187,290,190	-
Jefferson Jennings		100,508,250 39,459,900	995,087,457 748,618,858	143,258,910 30,615,220	136,099,650 105,641,614	279,358,560 136,256,834	-
Johnson	274,800	316,872,727	5,578,930,740	171,022,230	417,777,543	588,799,773	_
Knox	-	105,026,565	1,324,763,474	301,580,370	232,849,902	534,430,272	-
Kosciusko Lagrange	171,900	321,412,605 68,677,066	4,889,212,235 1,857,949,049	108,230,220 48,914,895	571,504,160 116,665,914	679,734,380 165,580,809	-
Lake	2,400,700	1,420,612,685	18,830,889,871	851,505,921	2,594,412,620	3,445,918,541	_
Laporte	Data Not Available	-	-	-	-	-	-
Lawrence Madison		114,471,100 375,760,500	1,121,348,126 3,195,761,910	81,852,060 97,675,730	156,681,240 594,734,876	238,533,300 692,410,606	-
Marion	1,232,700	3,493,922,920	33,602,712,520	975,904,600	5,608,960,630	6,584,865,230	24,960
Marshall	-	211,383,000	2,359,288,469	65,858,070	248,856,390	314,714,460	
Martin Miami		16,816,090 41,006,900	262,542,797 897,524,083	21,194,125 26,104,636	46,038,582 82,706,376	67,232,707 108,811,012	
Monroe	448,600	454,725,976	6,091,811,267	139,335,447	493,050,850	632,386,297	-
Montgomery	51,200	146,335,580	1,526,692,290	44,057,670	524,798,797	568,856,467	-
Morgan Newton	79,800	148,672,660 11,887,300	2,766,825,390 691,320,171	115,674,850 29,096,080	177,869,750 92,238,270	293,544,600 121,334,350	-
Noble	_	137,053,537	1,672,426,676	52,692,130	322,533,050	375,225,180	-
Ohio	47,600	11,041,150	243,174,855	8,108,040	14,964,840	23,072,880	-
Orange Owen		27,170,600 29,131,000	683,522,578 584,932,155	32,289,980 30,744,320	78,527,290 39,092,870	110,817,270 69,837,190	-
Parke	77,400	27,072,600	677,584,406	52,986,370	34,099,430	87,085,800	_
Perry	-	35,691,100	509,151,677	17,227,740	117,199,730	134,427,470	-
Pike Porter	2,667,750	24,882,900 501,367,390	407,877,272 8,310,449,682	214,877,690 381,169,700	63,785,460 962,027,450	278,663,150 1,343,197,150	
Posey	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	32,162,500	1,238,323,887	105,324,060	681,841,670	787,165,730	_
Pulaski	88,250	19,428,540	642,629,476	23,802,920	73,881,235	97,684,155	-
Putnam Randolph	-	134,095,489 50,121,300	1,415,752,561 870,707,741	90,417,730 42,701,360	202,074,770 143,250,195	292,492,500 185,951,555	180
Ripley	-	52,739,350	1,105,659,082	39,406,770	112,177,631	151,584,401	-
Rush	-	24,044,570	778,642,358	25,438,427	84,639,480	110,077,907	-
St Joseph Scott	826,600 115,600	962,206,884 42,288,700	8,379,817,866 634,967,749	278,042,760 22,646,290	1,283,419,786 106,215,349	1,561,462,546 128,861,639	-
Shelby	-	64,316,400	1,912,440,192	92,684,410	403,070,448	495,754,858	-
Spencer	-	80,342,860	935,904,041	379,348,070	416,976,050	796,324,120	-
Starke Steuben	-	22,513,000 106,816,501	910,776,801 2,738,751,424	31,760,670 49,522,490	48,369,820 187,437,420	80,130,490 236,959,910	-
Sullivan	-	25,510,700	598,073,778	181,638,870	161,140,410	342,779,280	-
Switzerland	-	12,626,775	449,261,704	19,326,830	27,112,530	46,439,360	-
Tippecanoe Tipton	56,300	540,493,993 52,862,597	6,044,793,146 731,975,514	165,386,050 30,337,210	1,300,921,356 83,055,290	1,466,307,406 113,392,500	9,060
Union	-	8,438,600	279,990,999	11,182,030	12,522,830	23,704,860	-
Vanderburgh		918,265,132	6,539,397,430	230,159,420	1,009,940,811	1,240,100,231	370
Vermillion Vigo	55,850	34,454,300 368,613,200	473,477,820 3,106,421,819	190,598,360 367,183,420	154,870,753 766,258,845	345,469,113 1,133,442,265	-
Wabash	_	113,597,020	1,040,066,492	44,435,480	169,005,530	213,441,010	-
Warren	-	10,521,600	503,563,689	9,076,380	46,877,330	55,953,710	-
Warrick Washington	109,900	157,526,990 30,239,900	2,388,559,847 796,499,697	152,235,038 36,816,330	447,528,400 69,429,877	599,763,438 106,246,207	-
Wayne	286,200	398,584,120	2,021,347,416	68,489,217	360,322,960	428,812,177	2,000
Wells	-	67,313,800	1,088,605,546	63,806,540	216,626,036	280,432,576	-
White Whitley	-	36,427,800 55,561,900	1,523,765,749 1,255,360,843	634,687,770 43,384,103	171,041,220 327,296,320	805,728,990 370,680,423	-
Totals	\$ 19,526,490						\$ 73,600
	÷ 13,525,490	0,401,000,411	,170,107,002 4	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- 00,002,410,000	,240,021,720	+ 13,

County	Coal or Oil Shale System	Urban Dev Econ Revital	Enterprise Zone Investment Deduction (Within	Qualified Certified Technology Park	Tax Exempt	Net Value Of Railroads, Utilities And Business	Total Net Value of
County	Deductions	Deduction	Enterprise Zone)	Deduction	Property	Personal Property	Taxable Property
Adams Allen	\$ - \$	20,908,980 \$ 135,744,860	- \$ 40,452,499	- \$	2,637,920 112,835,997	\$ 179,786,440 \$ 1,805,691,274	1,356,863,284 13,210,689,109
Bartholomew Benton	=	119,082,470 439,666,876	· · · · ·	-	6,193,310 313,180	664,897,440 140,862,484	4,100,138,482 764,419,391
Blackford	•	7,669,070	-	Ξ.	2,398,330	94,867,290	426,632,009
Boone	-	65,455,540	-		9,262,660	256,631,623	3,959,399,963
Brown Carroll	-	5,324,770	-	-	768,720	33,565,790 113,429,013	1,235,513,963 1,072,723,257
Cass	_	26,009,339		-	2,431,700	191,939,521	1,249,501,007
Clark	=	36,278,566	-	-	6,709,920	520,671,524	4,624,952,122
Clay Clinton	-	6,032,280 43,487,680	-	-	3,841,250 8,055,030	95,146,790 224,110,631	846,770,964 1,390,300,452
Crawford	_	-	_	-	167,130	49,858,660	295,257,261
Daviess	-	33,158,900	-	-	921,910	195,372,230	1,211,111,122
Dearborn Decatur	-	47,279,518 133,780,223	-	-	1,793,020 1,972,170	331,806,212 239,365,587	2,395,647,781 1,422,893,513
Dekalb	=	13,772,880	-	-	331,110	569,550,727	2,252,999,874
Delaware Dubois	÷	12,823,415	-	-	12,859,050 35,530,150	448,455,750 303,114,230	3,462,019,366 2,142,014,623
Elkhart	-	26,332,310	4,185,080		79,887,550	1,047,109,514	2,142,014,623 8,092,527,250
Fayette	-	3,289,890	4,888,980		7,476,370	75,695,810	676,107,703
Floyd	-	11,495,560	1,809,846	-	5,935,520	331,035,554	3,172,280,567
Fountain Franklin	-	703,760	-	-	233,070 991,960	99,178,010 99,507,810	766,458,278 1,000,814,425
Fulton	_	1,384,720	-	-	1,031,300	132,404,780	992,635,271
Gibson	-	79,212,700	.	-	5,619,270	861,346,783	2,217,291,683
Grant Greene	-	99,646,310 2,373,790	403,060	-	47,412,400 126,720	363,614,610 122,006,160	2,221,996,734 907,882,847
Hamilton	-	37,980,140	-	-	100,779,509	1,195,260,119	19,829,888,202
Hancock	-	30,896,810	-	-	3,095,400	283,757,540	2,988,799,430
Harrison Hendricks	-	6,942,620 49.053.740	-		2,550,850 26,810,136	164,496,080 666,958,411	1,620,583,460 7,719,257,660
Henry	_	24,686,620	_	-	4,334,690	179,796,880	1,471,855,894
Howard	-	113,150,280	-	-	28,566,290	1,084,458,401	3,639,335,160
Huntington Jackson	-	16,068,800 63,216,810	-	-	16,683,910 14,442,090	207,359,758 351,754,015	1,366,362,759 1,828,781,849
Jasper	•	9,486,390	-	Ξ	1,696,420	625,667,310	2,656,549,494
Jay	-	17,565,380	-		1,840,490	167,884,320	836,960,759
Jefferson Jennings	-	17,725,540 10,947,020	-	-	3,642,950	261,633,020 121,666,864	1,256,720,477 870,285,722
Johnson	•	32,932,890	-	Ξ	17,691,860	538,175,023	6,117,105,763
Knox	-	47,475,745	3,061,964		5,423,240	478,469,323	1,803,232,797
Kosciusko Lagrange	-	103,853,010 1,921,025	-	-	12,596,150 4,576,620	563,285,220 159,083,164	5,452,497,455 2,017,032,213
Lake		103,831,660	78,985,685	-	187,223,650	3,075,877,546	21,906,767,417
Laporte	Data Not Available	-			107,223,000	3,073,077,340	21,900,707,417
Lawrence Madison	-	43,248,930 181,338,140	4,238,520	-	51,759,425	191,045,850 459,313,041	1,312,393,976 3,655,074,951
Marion	23,792,703	288,072,320	-	=	764,189,870	5,508,785,377	39,111,497,897
Marshall	23,792,703	15,872,080	-	-	21,461,285	277,381,095	2,636,669,564
Martin Miami	-	2,902,300	- E44 E00	-	-	67,232,707	329,775,504
Monroe	•	63,772,973	544,588 33,574,730	1	464,170	105,364,124 534,574,424	1,002,888,207 6,626,385,691
Montgomery		114,706,136	-		290,700	453,859,631	1,980,551,921
Morgan Newton	-	21,663,470 15,435,565	-	-	8,744,930 429,540	263,136,200 105,469,245	3,029,961,590 796,789,416
Noble	•	34,446,523	-	1	6,771,269	334,007,388	2,006,434,064
Ohio	-	34,440,523	-	-	149,930	22,922,950	266,097,805
Orange	-	2,062,520	-	-	349,590	108,405,160	791,927,738 652,192,385
Owen	•	2,296,030	•	1	280,930	67,260,230	
Parke Perry	- -	127,630 22,963,200	-		504,640 1,759,320	86,453,530 109,704,950	764,037,936 618,856,627
Pike	-	-	-	-	552,330	278,110,820	685,988,092
Porter	-	147,917,090	-	Ī.,	27,326,570	1,167,953,490	9,478,403,172
Posey Pulaski	-	1,306,197 5,681,610	-	-	4,000 1,266,560	785,855,533 90,735,985	2,024,179,420 733,365,461
Putnam	-	29,829,510	-	-	13,612,430	249,050,560	1,664,803,121
Randolph	-	38,380,940	-	Ξ	2,841,385	144,729,050	1,015,436,791
Ripley Rush		3,412,891 8,648,230	-	-	1,062,020 1,453,320	147,109,490 99,976,357	1,252,768,572 878,618,715
St Joseph	-	50,750,190	-	-	298,298,187	1,212,414,169	9,592,232,035
Scott	-	20,837,530	-	Ξ	589,320	107,434,789	742,402,538
Shelby Spencer	-	69,199,880 2,284,550	-	-	2,490,470 5,156,780	424,064,508 788,882,790	2,336,504,700 1,724,786,831
Starke	-	2,655,297	-	-	520,920	76,954,273	987,731,074
Steuben	-	11,509,330	-	:	18,921,705	206,528,875	2,945,280,299
Sullivan Switzerland	-	-	-	-	62,420	342,779,280 46,376,940	940,853,058 495,638,644
Tippecanoe	113,020	292,101,371	112,240	-	13,669,490	1,160,311,285	7,205,104,431
Tipton	-	-	-	:	4,194,470	109,188,970	841,164,484
Union Vanderburgh	-	56,328,320	12,860,418	-	125,550 145,439,190	23,579,310 1,025,471,933	303,570,309 7,564,869,363
Vermillion	-	8,600,046	,000,110	-	2,397,120	334,471,947	807,949,767
Vigo	-	205,445,410	-	Ξ.	42,892,101	885,104,754	3,991,526,573
Wabash Warren	-	5,575,790 4,703,260	-	-	1,057,290	207,865,220 50,193,160	1,247,931,712 553,756,849
Warrick	-	48,505,180	-	-	17,083,240	534,175,018	2,922,734,865
Washington	-	7,186,073	-	Ξ.	199,860	98,860,274	895,359,971
Wayne Wells	-	18,126,829 82,743,640	2,581,160	-	46,919,140 2,341,107	361,183,048 195,347,829	2,382,530,464 1,283,953,375
White	-	592,021,500		-	1,156,470	212,551,020	1,736,316,769
Whitley	<u> </u>	139,230,800	-	-	5,822,630	225,626,993	1,480,987,836
Totals	\$ 23,905,723 \$	4,720,538,168 \$	187,698,770 \$	- \$	2,304,302,646	\$ 40,004,408,813 \$	287,148,143,375

County	County General Fund	Property Reassessmen Fund	t	County Debt Sevice Fund	9	Cumulative Bridge Fund	Health	1	Cumulative Capital Development
Adams	\$ 5,852,510				\$	638,218		\$	409,349
Allen Bartholomew Benton	50,944,809 12,072,112 2,105,168	463,873 144,999 78,811		4,012,498 1,922,169		1,495,989 1,397,941 307,667	2,052,636 992,687 37,890		2,249,782 - 102,303
Blackford	2,179,397	56,745		257,113		143,623	158,494		74,355
Boone Brown	5,380,784 2,530,651	187,781 91,484		426,514		682,841 255,909	389,219 362,228		474,574 144,644
Carroll	2,569,356	180,217		-		468,162	145,986		203,374
Cass Clark	6,215,556 5,700,194	146,572 266,503		1,139,366 5,267,127		393,911 296,114	436,280 99,938		214,132 666,256
Clay Clinton	2,525,850 5,307,819	359,998 141,962		-		201,767 331,246	45,209 122,245		76,186 205,057
Crawford	2,029,060	129,106		-		-	68,651		50,720
Daviess Dearborn	7,544,714 6,198,778	200,453 223,631		-		973,477 775,721	191,923 426,297		258,030 328,458
Decatur	3,229,070	158,702		1,040,521		630,968	319,963		209,896
Dekalb Delaware	6,017,494 14,068,274	459,302 286,895		182,028 1,408,392		414,854 1,484,028	260,342 346,882		421,203
Dubois	4,484,577	277,587				717,615	472,926		581,905
Elkhart Fayette	21,123,475 3,721,683	260,276 157,619		464,622		2,260,294 252,896	1,671,248 159,383		952,063 134,682
Floyd	5,667,144	216,542		-		378,949	353,306		-
Fountain Franklin	2,367,814 1,871,394	167,428 169,764		- 518,278		368,776 458,362	195,574 149,791		122,685 151,789
Fulton	3,189,662	107,806		359,022		227,480	109,784		260,118
Gibson Grant	8,677,413 10,089,875	128,944 425,916		169,578		1,129,626 652,677	245,176 333,240		366,761
Greene	4,120,613	155,322		-		286,557	153,661		147,847
Hamilton Hancock	29,433,168 5,697,437	314,351 285,372		9,215,444 2,856,228		2,481,717 1,156,510	1,009,232 220,288		2,481,717 771,006
Harrison	2,896,735	255,975		-		575,135	503,850		270,556
Hendricks Henry	12,237,481 5,926,052	256,119 183,293		2,786,073 1,743,868		3,342,038 294,302	812,084 392,402		1,211,879 202,655
Howard	11,907,391	237,310		-		813,137	261,739		715,421
Huntington Jackson	5,380,464 5,070,607	135,912 114,840		1,257,935		488,808 353,352	153,796 296,816		291,516
Jasper	4,548,774	-		-		249,706	200,795		520,007
Jay Jefferson	3,314,676 5,419,936	89,159 179,484		652,508		473,412 682,510	97,050 225,535		362,160 159,410
Jennings	3,104,328	180,692		677,012		348,975	223,344		
Johnson Knox	9,756,790 6,314,326	460,782 237,119		1,494,862		1,226,966 379,722	182,170 129,338		948,354
Kosciusko	7,845,081	326,440 157,696		4 224 672		531,781	658,144 258,394		700,266
Lagrange Lake	3,910,111 84,950,301	1,396,195		1,221,672 7,284,035		252,694 1,776,975	1,356,538		328,693 1,595,651
Laporte	Data Not Available	-		-		-	-		-
Lawrence Madison	4,776,149 15,919,389	296,092 165,396		433,866		803,679 821,468	96,683 642,289		155,902
Marion	116,975,865	1,651,195		6,960,922		-	-		4,144,177
Marshall Martin	5,885,433 1,192,318	272,289 201,972		-		654,492 100,823	292,273 32,524		424,670 53,339
Miami	4,626,271	246,974		-		268,738	94,626		-
Monroe Montgomery	14,300,725 5,247,263	481,215 165,020		1,628,728 1,110,640		1,314,087 298,519	505,893 196,541		1,949,538 574,788
Morgan Newton	5,138,567 3,845,574	468,473 144,052		-		292,796 219,210	319,147 177,717		494,825 129,960
Noble	6,004,477	130,613		339,594		-	222,043		464,610
Ohio Orange	702,603 1,499,402	70,500 306,970		-		112,001 412,601	69,968 53,879		37,511 137,534
Owen	1,704,647	181,099		-		273,259	41,891		90,227
Parke Perry	2,356,625 2,427,737	104,102 106,114		-		248,185 269,920	39,227 123,112		150,872 162,261
Pike	4,037,671	216,883				290,529	133,778		112,158
Porter Posey	29,306,901 6,453,319	344,491 109,803		2,873,555		420,110 1,760,696	1,008,265 302,439		1,588,017 379,494
Pulaski	3,225,086	51,355		258,242		177,541	145,995		136,457
Putnam Randolph	3,266,447 3,842,315	168,044 184,358		- 1,101,585		859,423 319,432	193,650 173,406		171,581
Ripley	2,191,815	147,707		-		500,700	235,329		224,063
Rush St Joseph	3,669,585 34,327,683	140,980 800,330		4,925,391		169,668 2,090,953	125,407 612,866		142,620 1,384,355
Scott	2,751,532	182,968		455,188		63,752	241,620		117,941
Shelby Spencer	5,237,011 5,769,032	123,990 130,169		561,108		491,758 246,918	374,072 216,054		321,534 201,292
Starke Steuben	3,379,726 4,576,294	235,027 207,350		1,042,589		61,185 175,225	100,032 219,031		117,513 957,897
Sullivan	5.032.869	180,789		-		321.402	92,221		307,037
Switzerland Tippecanoe	1,426,818 20,867,824	104,884 286,458		- 1,021,284		233,021 2,179,570	113,294		77,674 1,133,376
Tipton	2,725,898	80,336		1,021,204		282,750	95,300		126,017
Union Vanderburgh	1,193,688 34,424,076	55,676 345,349				101,442	138,753		51,304 1,159,850
Vermillion	5,598,913	99,412		2,508,664		1,804,935 288,139	2,886,592 128,925		155,331
Vigo Wabash	19,569,716	556,220		477,230		882,052	1,020,285		520,016
Warren	3,380,510 2,271,851	106,630 89,081		-		316,374 252,858	268,332 97,934		226,148 159,904
Warrick Washington	10,482,397 3,410,286	414,761 343,294		848,878 225,668		226,736 304,957	431,352 145,508		547,485 132,438
Wayne	12,687,253	304,892		-		912,603	908,455		369,189
Wells White	3,267,527 4,250,835	165,477 102,265		281,230		- 855,621	222,757 148,285		-
Whitley	3,899,922	118,812		497,446		442,609	280,711		211,512
Totals	\$ 854,626,748	\$ 21,953,394	. \$	73,908,673	\$	56,176,146	\$ 31,556,966	\$	39,060,842

County	Other County Funds	Township General Fund	Township Debt Service Fund	Assistanc	e Fire Fighting	Township
Adams Allen	\$ 563,672	\$ 251,252 826,632	\$ - 196,423	\$ 136,769 3,217,730		\$ 68,567 1,132,383
Bartholomew	-	468,886	146,825	526,117	7 425,538	896,502
Benton	366,017	99,698	-	37,384	1 127,777	40,127
Blackford	94,314	63,496	3,928	160,854		9,954
Boone Brown	471,160	160,032 58,956	-	165,345 44,839		8,272 161,130
Carroll	128,416	141,818	24,624	115,778		109,824
Cass	242,759	188,985		205,348		212,725
Clark	932,759	321,192	-	459,380	70,054	37,463
Clay	41,860	134,020	-	79,357		32,482
Clinton	219,516	246,231	49,843	251,119		298,346
Crawford Daviess	342,233 95,962	55,471 189,650		31,13 ⁻ 140,533		35,928
Dearborn	987,705	119,066	-	94,086		12,047
Decatur	492,743	168,976	-	41,193		88,491
Dekalb	-	189,369	19,706	65,819		43,625
Delaware Dubois	108,979	392,066 147,432	169,526	1,340,889 63,432		278,484 48,559
Elkhart	3,246,909	955,777	788,720	1,143,955		4,039,579
Fayette	87,631	59,112		91,283		
Floyd	936,892	122,954	-	170,767		33,672
Fountain	-	79,794	19,332	100,068	89,079	33,385
Franklin	218,696	101,259	-	68,955	5 80,206	7,460
Fulton		99,241	-	44,747		69,599
Gibson Grant	272,418	309,164 296,056	16,187	128,171 314,443		41,878 91,459
Greene		131,422	109,536	161,425		92,105
Hamilton	3,060,785	656,921	4,779,766	500,236		395,758
Hancock	-	175,139	1,154,656	129,725		571,812
Harrison	1,364,122	120,010		82,786		159,597
Hendricks	262,366	607,755	4,682,267	268,466		1,948,682
Henry Howard	118,753	272,025	-	108,540		79,529
Huntington	2,941,949 244,404	894,741 84,810	39,924	862,275 23,555		162,978 113,085
Jackson	97,172	209,457	-	129,117		49,183
Jasper	1,547,150	231,688		78,849	281,441	190,193
Jay	194,888	66,964	-	133,43	1 105,609	6,435
Jefferson Jennings	525,462 77,550	211,985 76,292	8,908	142,606 121,257		11,836 65,836
-			0,900			05,030
Johnson Knox	251,823 368,115	104,757 274,217	94,961	182,802 249,107		10,120
Kosciusko	131,629	386,318	61,175	276,107		2,332,690
Lagrange	336,292	166,639	-	77,654	1 294,829	191,765
Lake	8,177,713	3,087,132	-	8,450,228	1,155,959	2,460,426
Laporte	Data Not Available	-	-		-	-
Lawrence Madison	106,352	150,613 273,217	340,805	165,736 454,470		117,084 550,155
Marion Marshall	-	3,472,115 180,259	2,084,822 30,029	2,410,506 59,48		664,165 595,034
Martin	47,159	60,326	-	81,318		13,057
Miami	368,096	155,123	7,287	126,433	3 146,299	6,427
Monroe	487,384	691,783	557,605	784,824		506,431
Montgomery	-	96,319	7,792	300,633		228,722
Morgan Newton	890,150	522,988 301,278	467,170	154,594 55,976		406,581 68,823
Noble	100,759	426,278	232,813	156,775		147,273
Ohio	100,739	28,797	232,013	12,63		147,273
Orange	11,343	92,013	-	55,660) -	4,184
Owen	304,839	66,842	-	59,461	1 74,230	16,527
Parke	24,894	74,443	100,401	27,580		34,979
Perry Pike	189,857	58,154 156,819	-	62,512 87,525		4,876
Porter	105,007	1,077,217	179,460	979,34		972,137
Posey	342,893	229,700	-	164,812		460.634
Pulaski	149,663	114,827	-	40,699		39,448
Putnam	123,232	108,826	9,298	89,98		75,755
Randolph	-	124,544	-	135,001		17,775
Ripley Rush	134,796	125,993	-	71,437 75,212	7 108,482 2 215,045	65,206 41,450
St Joseph	1,124,789	71,869 687,973	11,141 300,360	1,115,528		7,702,640
Scott	179,143	100,319	-	101,132		
Shelby	=	146,382	236,756	100,677	7 312,294	77,390
Spencer	65,755	224,646	70,589	100,198	3 207,274	185,231
Starke Steuben	315,405	207,267 220,878	50,697	27,820 160,184		82,388 34,843
			·			
Sullivan Switzerland	91,307 41,558	216,643 86,270		135,038 42,97		290,171
Tippecanoe	-1,000	336,683	217,450	332,493		610,612
Tipton	-	60,353	27,249	61,365		84,162
Union	58,591	28,706	-	6,057		-
Vanderburgh	110,929	467,378	375,602	1,491,072	996,556	510,500
Vermillion Vigo	1,043,323	211,394 320,449	-	208,593 777,496		46,549 103,155
-	1,040,323					
Wabash Warren	29,878	153,004 74,160	84,060	153,124 49,323		92,681 7,648
Warrick	685,939	307,631	-	203,518	614,995	179,683
Washington	130,696	175,801	-	44,150		98,729
Wayne	248,892	489,125	5,621	272,374		90,344
Wells White	81,465 594,844	88,602 164,323	48,868	120,367 79,805		60,286 126,090
Whitley	39,169	276,519	252,586	79,800 89,544		223,310
Totals	\$ 37,673,914		\$ 18,064,766			
· Julia	¥ 31,013,914	¥ 21,100,100	+ 10,004,700	÷ 33,003,000	. + 05,500,734	÷ 32,317,103

County	School Debt Service Fund	School Pension Debt	School Capital Projects Fund	Transporation	Replacement	Other School Funds
Adams	\$ 5,983,892	\$ 599,620	\$ 4,169,714			\$ -
Allen Bartholomew Benton	37,067,419 8,589,092 2,647,020	4,563,285 1,573,670 131,732	32,121,738 9,740,600 1,491,285	24,680,799 4,715,181	3,226,645 1,005,583	8,717,386 8,831,413
Blackford	1,732,128	349,305	671,374			_
Boone	22,955,909	875,221	7,358,533	5,678,039	1,060,197	3,430,154
Brown Carroll	2,395,897 3,286,345	186,677 339,303	1,761,689 2,547,178			123,627
Cass Clark	5,723,301 18,970,506	881,563 2,082,083	3,543,091 10,103,781			-
Clay	3,818,154	374,709	2,492,485	1,995,317	202,253	-
Clinton	6,515,524	552,187	3,465,528	2,143,941	257,318	=
Crawford Daviess	974,953 4,238,214	373,740 1,229,097	800,506 2,068,714			
Dearborn Decatur	11,234,219 2,912,606	1,211,398 530,722	5,372,675 3,053,395	4,242,920	818,924	-
Dekalb Delaware	9,426,169 11,863,411	282,262 1,794,689	6,387,904 8,558,166			-
Dubois	8,566,065	1,993,719	5,642,366			639,881
Elkhart	45,085,092	4,063,396	21,629,306	14,309,239	2,170,151	-
Fayette	1,687,344	177,615	2,443,090	1,957,295		-
Floyd Fountain	13,947,043 3,069,854	2,376,268 116,097	7,402,333 1,924,011			
Franklin	2,424,169	11,778	2,641,848			-
Fulton	2,802,692	40,948	2,402,929	1,154,902	359,039	-
Gibson	6,552,458	1,030,355	4,242,158			-
Grant Greene	5,807,860 3,812,349	1,967,287 930,752	5,281,509 2,381,219		369,041 165,888	-
Hamilton	87,028,260	1,991,657	35,422,265			33,415,791
Hancock	28,801,496	1,592,254	7,186,275	4,327,997	91,658	-
Harrison Hendricks	4,409,346 62,555,253	1,055,031	3,258,319			-
		2,499,572	14,876,192			-
Henry Howard	4,725,453 12,602,090	1,116,785 1,192,029	4,068,496 10,922,517			-
Huntington	4,204,941	569,879	2,298,590	2,909,004	153,796	-
Jackson	5,553,525	628,030	4,982,239			-
Jasper Jay	3,394,152 3,540,336	1,284,894 910,530	5,910,597 2,276,325		557,847 0	4,347,213
Jefferson	3,260,275	1,559,771	2,534,770			-
Jennings	2,784,822	324,935	2,739,843	3,031,431	141,141	=
Johnson	38,324,600	2,252,569	14,906,641			-
Knox Kosciusko	6,086,177 15,189,338	643,377 1,461,551	3,104,727 11,246,537	3,435,591 5,963,956	48,383 1,236,366	-
Lagrange	4,219,864	449,827	4,786,734			-
Lake Laporte	132,820,530 Data Not Available	5,772,923	38,030,875	-	-	4,775,257
Lawrence Madison	5,566,880 23,048,690	1,006,495 4,221,166	2,724,279 6,932,405			
Marion	121,098,685	31,852,901	98,918,997			17,958,594
Marshall	7,432,294	906,591	5,971,311			-
Martin Miami	691,202 3,714,128	414,356 420,171	759,441 2,951,402			-
	15,007,398	1,079,491	13,362,555			7,243,632
Monroe Montgomery	9,914,205	1,273,691	4,665,849			7,243,032
Morgan	6,766,064	1,316,159	6,322,686			=
Newton	2,902,160	372,201	1,973,279			-
Noble Ohio	6,917,160	695,993	5,137,067 602,573			
Orange	2,285,012	449,050	1,601,005		115,648	-
Owen	4,436,306	304,316	1,879,851	2,321,928	12,054	-
Parke	2,556,259	117,568	1,817,006			405.000
Perry Pike	2,791,983 1,399,267	540,090 544,572	1,486,102 1,870,869			105,023
Porter	37,605,856	4,794,682	20,651,329			-
Posey	2,877,134	827,988	6,698,651	2,668,403	295,044	=
Pulaski Putnam	1,460,420 7,374,420	363,690 747,454	1,480,385 4,359,621		380,038 531,109	-
Randolph	2,469,992	504,826	2,695,718			
Ripley	4,237,291	151,391	3,393,328			-
Rush	2,384,902	-	2,185,461	1,742,279	310,501	
St Joseph Scott	41,909,201 3,520,001	4,257,992 328,779	20,055,509 2,231,594		2,524,061 218,062	625,516
Shelby	8,661,422	434,269	5,310,192			_
Spencer	3,194,345	1,095,683	3,110,699			-
Starke	3,984,748	414,696	2,143,263			-
Steuben	6,993,202	844,486	5,222,530			-
Sullivan Switzerland	2,711,543	662,699	2,474,394 1,675,670			-
Tippecanoe	33,119,260	16,247	18,141,699	9,177,538	2,674,667	4,045,523
Tipton	2,380,103	307,858	1,801,926	1,633,983	171,124	-
Union	1,666,208 8,664,415	107,855 5,069,455	1,201,267			-
Vanderburgh Vermillion	2,844,432	5,069,455	15,838,299 2,364,351			325,800
Vigo	7,168,322	-	11,489,721			-
Wabash	2,703,363	342,705	3,334,051			-
Warren Warrick	1,337,091 7,349,567	13,330 1,844,305	1,332,563 7,156,012		304,469 517,069	-
Washington	7,349,567 3,550,950	497,895	2,449,070			-
Wayne	5,177,627	1,849,456	5,240,157			-
Wells	4,076,097	370,788	3,127,952	2,342,992	583,012	219,015
White Whitley	4,974,952 4,893,223	704,902 777,743	3,701,231 3,351,203	2,041,406 1,985,782	452,794 344,695	-
Totals	\$ 1,109,407,921	\$ 128,791,078	\$ 653,445,594			\$ 94,803,825
	- 1,100,101,021	,070	. 000,1-10,004	,,		. 0-1,000,020

Martin	County	Library General Fund	Library Debt Service Fund	Library Capital Projects Fund	Library	General	Municipal Bond
Abe	-						Fund
Bernort	Allen	17,708,337	5,972,360	- - -	\$ - -	50,968,447	670,301
Bone	Benton		96,466	-	-	1,440,922	-
Bown			-		-		
Carell				67,848	-		1,475,965
Case				-			-
Cohe				_	_		378 226
Circland 1412579 142,700				-	-		-
Develors 134.229	Clay			-	-		360,371
Diversity 221,323			142,160	-	-		
Decreion			-	-	-		-
Decalar			96.635	-	-		58,223
Delaware 2.972.009				-	-		232,928
Dabois 1,300,348 28,869 - 4,202,446 21,319 EParlard 6,300,477 - 6,30,477 - 6,20,477 - 6,		1,526,604	-	-	-	3,223,886	
Elwart 6.500,677 446,499 - 9,191,900 92,700 - 7,700,00			-	-	-		
Feynita				-			
Pipel			-,	_			_
Familin			-	-	_		-
February 1,144,058	Fountain	350,534	87,155	-	-	1,009,616	26,723
Gibbon 1,46,588	Franklin	640,771	-	53,473	-	960,103	-
Genter 1,774-491 60.539 - 1,13,779-551 13,37			400,079	-	-		
Generie 478,084 242,117 - 1,170,753 103,252 104,000 - 6,155,589 12,207,100 14,000 14,000 14,000 14,000 14,000 14,000 14,000 15,000 15,000,000 13,000,000 14,			50 530	-	-		
Hamilton				-	-		
Hancock	Hamilton	6.842.830	4.634.196	-	_		12.687.101
Hendricks		-	-	-	-		
Hennyr			-	-	-		
Howard					-		
Huntergion 1,488,787 - 6,067,425 583,106 775,562 Jasper 1,340,967 124,158 -			893,819	80,441	-		150,013
Jackson 1,385,723 108,040 - 7,282,100 755,562 Japper 1,140,967 124,158 - 1,161707 199,040 Jay 620,622 146,007 - 6,244,698 - 1,462,729 Jay 620,622 146,007 - 6,244,698 - 2,444,698 1,462,729 Janton 1,162,789 379,388 - 1,462,729 353,228 Johnson 1,102,1818 Johnson			-	-	-		593.106
July 620,622 140,007 - 2,344,999 - 1,4616000 10,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,767 1 - 0,023,766 1 - 0,023,777 1 - 0,024,777 1			108,040	-	-		
July 620,622 140,007 - 2,344,999 - 1,4616000 10,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,766 1 - 0,023,767 1 - 0,023,766 1 - 0,023,777 1 - 0,024,777 1	Jasper	1,340,967	124,158	-	-	1,961,707	199,040
Jennings 40,7913 - 1,671,896 83,302 Jennings 3,863,744 379,386 - 1,157,1896 125,31467 Knox 1,120,816 - 3,676,707 234,617 Knox 1,120,816 - 3,676,707 24,617 Lagrange 57,18,877 533,888 - 3,676,107,107,107,107,107,107,107,107,107,107	Jay	620,622		-	-	2,344,999	-
Section 3,883,744 379,288			-	-	-		92.002
Knox	-			-	-		
Kosclusko 2,78,291 42,1283 - 6,719,748 25,5691 Lake 1,7719,748 25,5691 Lake 21,881,233 4,559,461 - 13,740,7672 24,753,649 Lake 0,21,81,233 4,559,461 - 0,21,740,7672 24,753,649 Lawrence 0,140,173,779 385,528 - 0,20,557,73 1,720,682 Marion 42,267,039 336,124 - 0,20,557,73 1,720,682 Marion 32,207,586 8,978,009 90,259 - 17,843,479 1,573,956 Marini 67,379 - 0, 0, 15,944,466 102,900 Marini 73,966,663 148,066 481,215 - 19,273,467 1,525,462 Morroce 44,66,663 148,066 481,215 - 19,273,467 1,525,462 Morroce 14,66,663 148,066 481,215 - 19,273,467 1,525,462 Morroce 17,084,479 1,084,479 1,078,477 - 0, 4,935,573 - 1,400,100,100,100,100,100,100,100,100,10			379,388	-			
Lagrange 571,887 533,888 - 100,2153 74,160 Lake 21,581,233 4,559,461 - 373,407,752 24,753,045 Laporte Data Not Available 1 283,789 385,628 - 5,585,641 1-20,045 Lawrence 1,223,789 385,628 - 5,585,641 1-20,045 Madison 4,267,009 336,124 - 5,585,461 1,720,045 Marin 11,353,118 246,771 - 5,585,456 102,398 Marini 11,353,118 246,771 - 5,585,456 102,398 Marini 17,753,556 Marinhall 1,353,118 246,771 - 5,585,456 102,398 Marini 379,655 - 5			421,283	-	-		
Laporte	Lagrange		533,888	-	-	1,602,153	74,160
Lawnence 1,233,789 386,628 - - 5,085,841 - 1,720,682 Marion 32,937,858 8,878,409 90,259 - 17,843,479 1,573,686 Marin 67,379 - - - 5,544,456 102,908 Marin 67,379 - - - - 511,510 - 102,508 Mornone 4,466,683 148,066 481,215 - 19,378,467 1,624,908 Morgan 1,086,487 818,727 - - - 4,985,673 - - - - - 1,624,908 -	Lake	21,581,233	4,559,461	-	-	137,407,672	24,753,649
Madison 4,267,039 336,124 - 2,0555,743 1,720,682 Marchall 1,335,118 246,771 - - 5,964,466 102,908 Marchall 1,335,118 2,677,11 - - 5,964,466 102,908 Miami 379,655 - - - 5,964,466 102,908 Morror 4,466,663 148,066 4812,15 - 2,233,218 125,242 Morgan 1,058,467 784,214 - - 4,955,673 - 1,608,833 Morgan 1,058,467 818,727 - - 4,955,673 - 1,608,823 613,344 Newton 786,643 607,793 - - - 4,950,610 389,947 Noble 110,104 - 1,265,522 - <t< td=""><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>			-	-	-	-	-
Marin				-			1 720 682
Marshall 1,335,118 246,771 - 5,954,456 102,908 Marnin 67,379 - - 5,115,101 - 2,333,218 122,242 Monrone 4,486,663 148,066 481,215 - 12,278,667 1,624,908 Morigan 1,106,6487 818,727 - 4,935,673 - - 4,935,673 - - 1,624,933 - - 4,935,673 - - 1,624,933 - - - 4,935,673 -				00.250			
Marin 67.379 - - 511,510 - 2,235,218 125,242 Morroe 4,466,663 148,066 481,15 - 19,278,467 1,624,908 Morgam 1,064,87 818,727 - - 4,935,673 - Morgan 1,064,87 818,727 - - 4,950,610 389,947 Noble 1,526,552 742,579 - - - 4,950,610 389,947 Ohron 101,034 - - - 4,950,610 389,947 Owen 422,2778 168,853 54,781 - 1,889,898 54,731 Owen 422,778 168,853 54,781 - 368,729 - Parke 20,4348 - - - 4,820,200 2,845,222 - Perry 585,689 - - - 2,946,920 2,845,831 Posey 1,545,822 41,176 - - 2,234,942 -				90,259	-		
Monroe 4.486,663 148,068 481,215 19,278,467 1,624,908 Monryamery 983,614 784,214 - 4,355,673 - 1,624,908 Morgan 1,086,487 815,727 - 4,086,235 613,544 Newton 786,643 607,733 - - 4,950,610 389,947 Ohio 101,094 -				-	-		-
Montgomery 983,614 784,214 - 4,935,673 - 4,995,673 15,544 Newton 786,643 607,793 - 6,012,27 - 15,545 15,545 15,545 27,725 - 4,950,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 389,947 - 1,565,610 - 1,565,610 - - 1,565,610 - - - 3,617,71 - - 2,025,903 9,724 - - 2,025,903 9,724 - - 2,025,903 9,724 - - 2,025,903 9,724 - - 2,025,903 9,724 - - - 2,025,933 - - -	Miami	379,655	-	-	-	2,353,218	125,242
Morgan 1,096,487 818,727 - 4,098,235 613,544 Newton 786,643 607,793 - 601,227 - 1,000 1,00				481,215	-		1,624,908
Newton 786,643 607,793 - 601,227 - Noble 1,526,532 742,579 - - 4,950,610 389,947 Orange 280,421 289,923 - - 1,189,388 54,751 Owen 422,778 168,853 54,761 - 2,025,903 - Parke 204,348 - - - 2,025,903 9,724 Perry 585,668 - - - 2,025,903 9,724 Perry 585,668 - - - 2,025,903 9,724 Porter 6,929,624 1,075,772 - - 2,948,520 2,854,831 Posey 1,545,882 41,176 - - 2,381,912 - - Pulsak 498,476 266,823 9,438 - 629,751 - Rundiph 512,722 125,033 - - 1,925,977 - Ruph 512,722 125,033 <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>642.544</td>				-	-		642.544
Noble 1,526,532 742,579 - - 4,950,610 389,947 Ohio 101,094 -				-	_		613,544
Ohlo 101,094 - - 1,189,388 54,731 Own 422,778 168,853 54,781 642,913 54,731 Parke 204,348 - - - - 642,913 - Perry 585,668 - - - - 543,242 - Porter 6,925,524 1,075,772 - - 543,242 - Porter 6,925,524 1,075,772 - - 543,242 - Porter 6,925,524 1,075,772 - - 2,381,912 - Porter 1,545,882 41,176 - - 2,381,912 - - Pulsaki 49,476 266,823 9,438 - - 2,2181,912 -							200.047
Orange 260,421 289,923 - 1,189,388 54,731 Owen 422,778 168,853 54,781 642,913 - Parke 204,348 - - - - 368,729 - Perry 585,668 - - - - 20,205,903 99,724 Pike 5029,524 1,075,772 - - 2,948,920 2,858,831 Posey 1,548,882 411,76 - - 2,234,5920 2,858,831 Posey 1,548,882 411,76 - - 2,234,912 - Pulsaki 499,476 266,823 9,438 - 2,231,912 - Pulsaki 499,476 266,823 9,438 - 2,046,784 153,278 Ruh 430,498 - - - - - 60,332,333 9,485 Sluby 512,732 125,033 - - - - - - -<			142,519	-	-	4,530,010	303,347
Parke 204,348 - - - 368,729 - Perry 885,668 - - - 2025,903 99,724 Porter 6,929,524 1,075,772 - 543,242 2- Posey 1,545,882 41,176 - - 2,381,912 - Pulaski 488,476 266,823 9,438 - 629,751 - Pulnam 541,942 - - - 2,381,912 - Pulnam 541,942 - - - 2,348,706 15,522 Randolph 430,498 - - - 1,525,507 - Ripley 512,732 125,033 - - 1,525,507 - Ripley 512,732 125,033 -		260,421		-	-		54,731
Perry 585,668 - - - 2,025,903 99,724 Poter 6,929,524 1,075,772 - - 29,845,920 2,854,831 Posey 1,545,882 41,176 - - 2,381,912 - Pulsaki 498,476 266,823 9,438 - 2,291,751 - Pulnam 541,942 - - - 2,046,764 155,278 Randolph 430,498 - - - - 1,592,507 - Ripley 512,732 125,033 - - - 1,592,507 - Rush 191,014 - - - - 2,702,333 98,485 St Joseph 131,610,800 2,866,290 463,522 - 6,933,828 1,825,505 Stellby 619,951 - - - - - - - - - - - - - - - -	Owen	422,778	168,853	54,781	-	642,913	-
Pike 520,924 - - 543,242 - Porter 6,929,524 1,075,772 - 29,845,920 2,854,831 Posey 1,545,882 41,176 - - 2,381,912 - Pulaski 498,476 266,823 9,438 - 629,751 - Putharm 541,942 - - - 2,046,764 153,278 Randolph 430,498 - - - 1,592,507 - Ripley 512,732 125,033 - - 2,702,333 98,485 St Joseph 13,161,080 2,866,290 463,522 - 6,938,288 1,825,650 Scott 450,726 - - - 1,688,624 -			-	-	-		-
Poster 6,929,524 1,075,772 - 29,846,920 2,854,831 Posey 1,545,882 41,176 - - 2,381,912 - Pulnaki 498,476 266,823 9,438 - 629,751 - Pulnam 541,942 - - - 2,046,764 153,278 Randolph 430,498 - - - - 3,348,706 15,752 Ripley 512,732 125,033 - - - 2,702,333 98,485 St Joseph 13,161,080 2,866,290 463,522 - 60,938,288 1,825,650 Scott 450,726 -			-	-	-		99,724
Posey 1,545,882 41,176 - 2,381,912 - Pulaski 498,476 266,823 9,438 - 629,751 - Pulmam 541,942 - - - 2,046,764 153,278 Randolph 430,498 - - - 2,076,333 34,387,06 15,752 Ripley 512,732 125,033 - - 1,592,507 - - Rush 191,014 - - - 2,702,333 38,485 St Joseph 13,161,080 2,866,290 463,522 - 60,938,288 1,825,650 Scott 450,726 - - - - 6,473,802 984,569 Shelby 619,951 - - - - - 6,473,802 984,569 Starke 988,165 111,718 - - - 4,937,17 90,607 Stairke 988,165 111,718 - - -			1,075,772	-	-		2,854,831
Pulaski 498,476 266,823 9,438 - 629,751	Posev	1.545.882	41.176	-	_	2.381.912	-
Randolph 430,498 - - 3,438,706 15,752 Ripley 512,732 125,033 - - 1,592,507 - Rush 191,014 - - 2,702,333 38,485 St Joseph 13,161,080 2,866,290 463,522 - 60,938,288 1,825,650 Scott 450,726 - - - 6,473,802 984,509 Shelby 619,951 - - - 6,473,802 984,509 Spencer 1,289,402 163,660 - - 1,112,911 - Starke 988,165 111,718 - - 1,304,887 163,488 Steuben 866,353 389,937 - - 1,132,677 - Sullivan 1,020,818 - - - 2,732,6151 475,948 Tippo 826,197 - - - 2,7326,151 475,948 Tipton 268,411 133,507 - <td>B 1 11</td> <td>498,476</td> <td>000.000</td> <td>9,438</td> <td>-</td> <td>629,751</td> <td>-</td>	B 1 11	498,476	000.000	9,438	-	629,751	-
Ripley			-	-	-		
Rush 191.014 - - 2,702,333 98,485 St Joseph 13,161.080 2,866,290 463,522 - 60,938,288 1,825,650 Scott 450,726 - - - - 6,473,202 984,595 Shelby 619,951 - - - - 6,473,802 984,509 Spencer 1,289,402 163,600 - - 1,112,911 - Starke 988,165 111,718 - - 4,993,717 90,607 Sullivan 1,020,818 - - - - 4,993,717 90,607 Sullivan 1,020,818 - - - - - 1,132,677 -			-	-	-		15,752
St Joseph 13,161,080 2,866,290 463,522 - 60,938,288 1,825,650 Scott 450,726 - 6.7 - 6.338,288 1,825,650 Scott 450,726 - 6.3600 - 6.7 - 6.473,802 984,509 Spencer 1,289,402 163,600 - 6.7 1,112,911 - 6.348 Starke 988,165 111,117,18 - 6.7 4,093,717 90,607 Sullivan 1,020,818 - 6.7 - 7			125,033	-	-		00.405
Scott 450,726 - - 1,888,824 - Shelby 619,951 - - 6,473,802 984,509 Spencer 1,289,402 163,600 - - 1,112,911 - Starke 988,165 111,718 - - 4,993,717 90,607 Steluben 866,353 389,937 - - 4,993,717 90,607 Sullivan 1,020,818 - - - 1,132,677 - - Sullivan 1,652,42 - - - 273,343 - - - 273,343 - - - 273,26151 475,948 - - - 273,26151 475,948 - - - 273,26151 475,948 - - - 2,844,980 24,866 - - 447,857 - - 4,866 - - 4,866 - - 4,478,87 - - 4,866 -			2.866.290	463.522	-		
Spencer 1,289,402 163,600 - 1,112,911 - 1,12,911 - 1,304,887 163,488 Steuben 888,165 111,718 - 1,304,887 163,488 Steuben 866,353 389,937 - - 4,093,717 90,607 <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td>			-	-	-		-
Spencer 1,289,402 163,600 - 1,112,911 - Starke 988,165 111,718 - 1,304,887 163,488 Steuben 866,353 389,937 - - 4,093,717 90,607 Sullivan 1,020,818 - - - 1,132,677 - - Switzerland 185,242 - - 27,943 - - 27,943 - - 1,79,488 - - 27,943 - - 27,943 - - 1,79,488 - - 27,943 - - 27,943 - - 27,943 - - - 27,944 - - - 147,948 -	Shelby	619,951	-	-	-	6,473,802	984,509
Steuben 866,553 389,937 - 4,093,717 90,607 Sullivan 1,020,818 - - - 1,132,677 - Switzerland 165,242 - - - 279,343 - - Tippecanoe 3,930,343 1,410,371 88,354 - 27,326,151 475,948 Tipton 826,197 - - - 2,844,980 24,866 Union 268,471 133,507 - - 447,857 - Vanderburgh 7,760,567 3,381,809 - 807,985 50,146,146 1,668,088 Vermillion 599,843 112,116 - - 870,149 5,661 Vigo 4,821,667 - - - 501,1374 138,007 Warren 141,696 65,950 - 5,011,374 138,007 Warrinck 2,350,477 665,141 - - 5,011,374 138,007 Washington 229,55	Spencer			-	-	1,112,911	-
Sullivan 1,020,818 - - 1,132,677 - - - 1,132,677 - <				-	-		
Switzerland 165,242 - - 279,343 - - - 279,345 -			309,937	-	-		90,007
Tippe canoe 3,930,343 1,410,371 88,354 - 27,326,151 475,948 Tipton 826,197 - - - 2,844,980 24,866 Union 268,471 133,507 - - - 447,857 - Vanderburgh 7,760,567 3,381,809 - 807,985 50,146,146 1,668,088 Vermillion 559,843 112,116 - - 870,149 1,668,088 Vigo 4,821,667 - - - 20,374,175 - - Wabash 748,251 - - - 5,011,374 138,007 Warren 141,696 65,950 - - 320,907 - Warrinck 2,350,477 665,141 - - 2,510,335 - Wayne 2,035,913 303,860 - - 1,0647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - <			-	-	-		
Tipton 826,197 - - - 2,844,980 24,866 Union 268,471 133,507 - - 447,857 - - Vanderburgh 7,760,567 3,381,809 - 807,985 50,146,146 1,668,088 Vermillion 569,843 112,116 - - 870,149 5,661 Vigo 4,821,667 - - - 870,149 5,661 Wabash 748,251 - - - 5,011,374 138,007 Warren 141,696 65,950 - - 5,011,374 138,007 Warrick 2,350,477 665,141 - - 2,510,335 - Washington 229,558 86,275 - 1,999,973 - Wayne 2,035,913 303,860 - - 1,0647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - White 637,422		3,930,343	1,410,371	88,354	-		475,948
Vanderburgh 7,760,567 3,381,809 - 807,985 50,146,146 1,668,088 Vermillion 569,843 112,116 - - - 20,374,175 - 661 Vigo 4,821,667 - - - - 20,374,175 - </td <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>			-	-	-		
Vanderburgh 7,760,567 3,381,809 - 807,985 50,146,146 1,668,088 Vermillion 569,843 112,116 - - 20,374,175 - 661 Vigo 4,821,667 - - - 20,374,175 - - - 5,011,374 138,007 Warren 141,696 65,950 - - 320,907 - - 2,510,335 - Warrick 2,350,477 665,141 - - 2,510,335 - - Washington 229,558 86,275 - - 1,0647,261 254,542 Wayne 2,035,913 303,860 - - 1,0647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - White 637,422 163,972 4,941 - 2,959,820 - Whitey 82,473 240,006 - 1,740,416 1,880,568				-	-		-
Vigo 4,821,667 - 20,374,175 - 20,374,175 - - 20,374,175 - - - 5,011,374 138,007 - - 1,913,734 138,007 - - 320,907 - - 2,510,335 - - 2,510,335 - - 2,510,335 - - - 1,98,973 - - - 1,98,973 - - - 1,0647,261 254,542 - - - 1,0647,261 254,542 -<	Vanderburgh	7,760,567		-	807,985	50,146,146	
Wabash 748,251 - - 5,011,374 138,007 Warren 141,696 65,950 - 320,907 - Warrick 2,350,477 665,141 - 2,510,335 - Washington 229,558 86,275 - 1,998,973 - Wayne 2,035,913 303,860 - 10,647,261 254,542 Wells 903,195 321,881 - 1,896,568 - White 637,422 163,972 4,941 2,959,820 - Whiteley 82,473 240,006 - 1,740,416 138,390			112,116	-	-		5,661
Warren 141,696 65,950 - 320,907 - Warrick 2,350,477 665,141 - - 2,510,335 - Washington 229,558 86,275 - 1,998,973 - Wayne 2,035,913 303,860 - - 10,647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - White 637,422 163,972 4,941 - 2,959,820 - Whitey 824,473 240,006 - 1,740,416 138,390	=		•	-	-		400.00=
Warrick 2,350,477 665,141 - 2,510,335 - Washington 229,558 86,275 - - 1,989,973 - Wayne 2,035,913 303,860 - - 10,647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - White 637,422 163,972 4,941 - 2,958,820 - Whitely 82,473 240,006 - 1,740,416 138,390			65.950	-	-		138,007
Washington 229,558 86,275 - 1,998,973 - Wayne 2,035,913 303,860 - - 10,647,261 254,542 Wells 903,195 321,881 - - 1,896,568 - White 637,422 163,972 4,941 - 2,959,820 - Whitey 824,473 240,006 - - 1,740,416 138,390	Warrick	2,350,477	665,141	-	-	2,510,335	-
Wells 903,195 321,881 - 1,896,568 - White 637,422 163,972 4,941 - 2,959,820 - Whitey 824,473 240,006 - - 1,740,416 138,390	Washington	229,558		-	-		-
White 637,422 163,972 4,941 - 2,959,820 - Whitley 824,473 240,006 - 1,740,416 138,390				-	-		254,542
Whitley 824,473 240,006 - 1,740,416 138,390				4.044	-		-
·				4,941	-		138,390
	Totals	\$ 211,698,381 \$	49,491,973 \$	1,514,840	\$ 807,985		\$ 69,040,716

County	Firemens Pensior Fund	n Pension		et Recreation	n Capital	Municipal
	\$ -		\$ 1,055,359		-	
Adams Allen Bartholomew Benton	•	415	747,248 589,638 92,138	3 760,533 3 92,379	55,436	\$ 11,567 45,749,389 4,812,333 42,367
Blackford			207,288		56,795	,
Boone		-	2,166,632	940,265		5,776,262
Brown Carroll			165,606 62,720		14,837	215,711
Cass			264,456			14,977
Clark	17,398	71,738	85,632	2 -	311,709	8,128,432
Clay Clinton	4,852	4,852	109,146 269,907		85,320 84,645	229,696 39,033
Crawford	-				3,088	1,034
Daviess	-		426,311		60,227	76,676
Dearborn Decatur	47,528	94,611 47,528	329,095	5 75,334	59,164 119,367	62,507 74,931
Dekalb			2,370,818	3 664,427		2,425,602
Delaware Dubois	2,027,792 78,233		822,202 724,351		77,593 386,725	730,284 286,404
Elkhart	70,233		4,029,167			3,519,148
Fayette	-	-	440,590) -	32,775	628,440
Floyd Fountain	-	7,472	372,291	- 471,508 I 82,446		158,397 197,162
Franklin		1,412	211,175		51,632	154,983
Fulton			576,794		122,024	206,146
Gibson	-	-	332,054	1 281,386	115,123	2,408,917
Grant Greene			1,182,758 44,184		359,556 29,021	764,091 162,343
Hamilton			8,170,916			5,944,986
Hancock	-	-	662,890		39,298	2,259,832
Harrison Hendricks			1,478,932	- > -	586,985	1,231 12,309,679
Henry	_		7,007		144,603	194,885
Howard	40,792		1,361,987	7 2,898,522	6,281	897,431
Huntington Jackson	70,993	-	593,007 353,239			215,385 20,771
Jasper			153,251		119,768	72,934
Jay			759,501	I 187,504	72,178	216,769
Jefferson Jennings		32,574	220,712	513,907	200,351 60,607	68,774 145,891
Johnson		32,374	972,111			5,064,073
Knox		16,891	22,150	300,811	50,323	2,056,838
Kosciusko Lagrange	47,980	57,239	1,331,448 582,312		530,166 91,611	3,940,489 533,912
	4 545 675	433,476	4,036,896			4,137,176
Lake Laporte	1,515,675 Data Not Available		4,030,090	6,550,033	3,935,487	4,137,176
Lawrence Madison	33,299 20,692		1,119,193 565,097			947,614 1,236,592
Marion						
Marshall	8,667	1,896 22,594	126,363 2,088,139		263,326	19,997 527,252
Martin Miami	76.245	- 62.240	33,072		15,895	10,717
	76,345	62,349	221,668		85,447	2,551,704
Monroe Montgomery			176,614 1,124,854		893,084 272,382	34,425 331,687
Morgan	-	-	1,206,394			444,801
Newton Noble	•	-	225,948 1,064,241		30,657 118.796	-
Ohio			330,228		47,933	574,199
Orange Owen	-	-	236,209	-	83,347	204,840
Parke			1.001		27,531 16.756	21,834 109,284
Perry			1,991		46,449	109,204
Pike Porter	-	1,259	39,535		20,805	230,419
	27,718	17,193	2,629,640 461.129		1,025,456 67,044	4,455,750 503,230
Posey Pulaski	27,718	25,110	132,830		13,495	41,769
Putnam	-	-	312,729		196,921	956,361
Randolph	•	-	469,613			314,288
Ripley Rush		73,435	584,834 211,991		111,874 40,035	185,121
St Joseph	-	-	1,386,265	9,847,499	937,159	990,610
Scott	•	23,794	49,791			
Shelby Spencer		· -	84,592 93,765		205,792 22,700	2,101,157 200,900
Starke		-	306,361	123,129	23,137	63,241
Steuben		-	1,295,973			507,489
Sullivan Switzerland		· -	40,327 7,653		10,076	3,214 14,450
Tippecanoe		-	2,465,491	I 4,037,851	843,093	417,121
Tipton	-	-	12,620		31,617	2,030
Union Vanderburgh	-		74,327	7 - - 5,023,843	11,433 31,056	6,053
Vermillion	-		109,631		9,010	98,485
Vigo		-	1,044,751			-
Wabash Warren		-	1,200,605	5 188,809 - 22,011	20,819 12,798	487,811 32,906
Warrick	-			97,725	41,897	1,495,518
Washington	-	-	180,708			144,009
Wayne Wells	180,350	466,789	1,692,786 659,317			119,716 64,923
White	-		391,759	35,820	78,114	7,857
Whitley		<u> </u>	400,966		131,141	444,877
Totals	\$ 4,198,312	\$ 1,902,898	\$ 63,243,921	1 \$ 58,056,818	\$ 25,632,747	\$ 135,862,140

County	Solid Waste District Tax	Fire Protection District Tax	Other Special District Taxes	Tax Increment Financing Taxes	Personal Property Taxes to Replace TIF PTRC
Adams	\$ 576,750 \$	- \$	- \$	197,019 \$	
Allen	\$ 5/6,/50 \$	1,109,660	10,057,314	12,963,766	
Bartholomew	840,252	-	-	5,617,561	-
Benton	-	-	-	1,177	-
Blackford	-	-	3,131	203,175	-
Boone Brown	138,463	-	161,203	5,286,830	-
Carroll	130,403	-	101,203	731,057	-
Cass	_	_	564,530	997,046	_
Clark	-	1,549,630	1,147,753	19,269,589	-
Clay		-	4,584	166,382	-
Clinton	42,063	-	93,503	-	-
Crawford	166,762	323,181	77,644	213,656	-
Daviess	347,594	101,898	-	1,501,306 901,644	-
Dearborn Decatur	617,315 280,288	-	-	2,919,837	-
Dekalb	251,875	_	677,312	2,220,482	_
Delaware	208,651	-	7,661,860	4,975,484	-
Dubois	· -	50,598	198,089	1,158,172	-
Elkhart	-	-	-	11,802,874	-
Fayette	-	-	-	-	-
Floyd		2,161,779	2,254,309	5,391,392	-
Fountain Franklin	142,170 122,829	-	-	725,582 3,755	-
	122,029	-	•		-
Fulton	1,124,177	-	361,001	139	-
Gibson Grant	157,747		338,959	7,371,693 6,329,868	-
Greene	-	-	-	406,433	-
Hamilton	_	_	529,433	44,086,012	-
Hancock	-	-	-	2,855,866	-
Harrison	196,032	212,633	33,888	-	-
Hendricks	-	-	-	18,780,270	-
Henry		-	-	944,006	-
Howard	736,360	-	-	1,908,181	-
Huntington Jackson	171,679	401,398	268.547	812,216	-
		,	,	1,075,437	
Jasper Jay	- -	-	-	746,599	-
Jefferson	145,240	-	-	1,071,850	-
Jennings	89,958	-	=	2,198,573	-
Johnson	396,487	5,912,745	1,408,592	10,541,601	-
Knox		1,031,329	260,638	1,209,087	-
Kosciusko Lagrange	68,447 226,095	-	-	2,933,608 2,391,326	-
Lake Laporte	4,170,452 Data Not Available	415,026	26,828,122	47,636,933	-
Lawrence	1,006,714		-	1,064,131	-
Madison	220,528	14,960	-	7,841,673	-
Marion	-	1,242,426	292,991,526	98,667,179	_
Marshall	267,293	· · · -	-	2,344,586	-
Martin	90,416	-	-	6,858	-
Miami	-	-	-	261,441	-
Monroe	1,388,120	1,072,603	1,477,731	8,167,621	-
Montgomery Morgan	-	87,517	33,759	1,457,099 1,876,315	-
Newton	-	-	-	5,065	-
Noble	222,043	_	_	3,004,581	_
Ohio	32,723	-		-	-
Orange	295,627	149,454	79,294	1,704,668	-
Owen	-	-	12,339	-	-
Parke	-	-	-	118,122	-
Perry	-	-	31,422	1,495,590	-
Pike Porter	-	211,481 103,532	690,850	17,579,488	-
	525,897		350,000		
Posey Pulaski	525,897	109,598	-	1,173,633	-
Putnam	-	198,871	102,512	1,247,302	-
Randolph	-	· -	-	792,099	-
Ripley	142,700	-	-	16,458	-
Rush		-	101,637	360,310	-
St Joseph	70.445	-	6,277,801	53,963,933	-
Scott	78,415	-	-	2,010,352	-
Shelby	163,919	404 404	-	4,278,948	-
Spencer Starke	338,171	101,491	246,681	5,651,317 94,830	-
Steuben	347,530	-	240,001	319,204	-
Sullivan		_	-	29,755	-
Switzerland	60,852	-	-	-	
Tippecanoe	199,275	-	2,178,608	17,808,058	-
Tipton	123,654	-	-	459,912	-
Union	-	-	-	-	-
Vanderburgh	-	-	3,407,873	15,052,812	-
Vermillion Vigo	-	2,181,193	9,188,149	225,709 5,269,482	-
=	•	2,101,133	5,100,145		-
Wabash Warren	- 111,767	-	=	1,272,183	-
	1,200,042	-	-	3,797 2,076,872	
Warrick	698,786	125,391	13,623	76,753	-
Washington					
Washington	-	-	2,951.774	2,891.890	-
Washington Wayne Wells	109,469	-	2,951,774	2,891,890 234,081	-
Washington Wayne Wells White	-	- - -	2,951,774 - -	234,081 489,228	- - -
Washington Wayne Wells	-	- - - - - 18,868,392 \$	2,951,774 - - - - - - - - - - - - - - - - - -	234,081	<u></u>

County	Plus Circuit Breaker Credit Reduction	Total Current	Less	Income Tax	County Economic relopment Income Tax
County Adams	to Fund Amounts \$ 1,292,086	Taxes	Replacement Credit	Homestead Credit	
Allen	\$ 1,292,086 35,265,465	\$ 29,748,666 359,916,326	-	10,669,543	\$ 547,926
Bartholomew Benton	4,032,634 227,759	92,729,672 11,654,997	1,412,463	-	55,568
Blackford	996,972	10,231,005	-	-	186,355
Boone Brown	6,442,922	80,687,576	-	-	-
Carroll	3,987 763,089	11,957,733 16,623,566	608,096	-	-
Cass	2,846,658	33,661,593	5,424,263	-	
Clark Clay	8,898,776 14,207	119,975,374 15,431,626	4,561,563	-	6,145,828
Clinton	3,011,588	30,252,630	-	-	1,167,072
Crawford Daviess	821,271 2,549,960	7,755,602 27,150,247	-	-	1,062,798
Dearborn	583,977	45,500,832	-	-	-
Decatur	490,348	23,833,603	-	-	313,030
Dekalb Delaware	1,239,232 29,285,033	44,286,780 114,094,066	-	-	1,617,769 3,780,810
Dubois Elkhart	883,675 29,403,544	40,820,299 218,915,144	-	-	-
Fayette	4,234,143	22,651,940	2,923,737	-	350,433
Floyd	2,241,340	64,365,969	-	-	1,470,701
Fountain Franklin	311,097 42,483	13,627,497 13,959,486	-	-	260,846
Fulton	110,094	16,477,447	697,418	-	689,448
Gibson Grant	1,327,418 1,518,400	44,408,959 56,396,219	- 890,755	-	-
Greene	1,321,832	19,153,706	-	-	-
Hamilton	25,147,199	425,124,489	-	-	-
Hancock Harrison	12,776,616 35,537	82,711,577 20,312,438	-	-	-
Hendricks	21,950,768	201,712,068	-	-	-
Henry	5,244,957	37,500,722	-	-	1,688,105
Howard Huntington	4,504,684 4,736,527	95,008,505 33,511,527	-	-	-
Jackson	610,280	34,607,560	-	-	1,547,743
Jasper Jay	6,975 482,058	30,817,673 19,778,582	7,424,689	-	256,154
Jefferson	841,753	25,991,982	-	-	-
Jennings	595,608	19,494,175	-	-	-
Johnson Knox	11,579,222 3,533,810	138,472,031 35,335,147	-	-	-
Kosciusko Lagrange	845,591 297,388	70,386,522 27,176,043	-	-	609,444
Lake	119,959,681	747,403,032	-	-	-
Laporte	Data Not Available	-		-	-
Lawrence Madison	2,475,516 32,296,834	34,080,054 130,536,531	3,247,748 4,515,868	-	4,534,942
Marion	111,246,155	1,095,036,644	-	12,737,094	
Marshall Martin	806,533 108,439	42,336,431 5,698,272	-	-	-
Miami	1,909,799	23,234,232	2,207,782	171,575	840,183
Monroe	499,082	113,639,827	-	1,349,510	-
Montgomery Morgan	2,748,619 40,662	42,124,960 41,581,394	1,186,098 12,372,257	-	564,888 844,584
Newton	375,108	16,146,172	-	-	-
Noble Ohio	795,282 854	39,436,984 2,631,288	-	-	1,558,431
Orange	42,430	13,145,784	-	-	-
Owen	198,878	13,317,386	-	-	-
Parke Perry	32,445 1,136,071	10,089,877 14,829,241	545,725	73,168	539,422 161,873
Pike	321,415	13,558,416	-	-	-
Porter Posey	9,709,868 590,585	198,489,627 31,702,130	-	344,814	5,332,767
Pulaski	16,258	11,015,168	1,855,143	-	333,625
Putnam Randolph	198,392 3,086,769	26,976,642 23,359,682	-	-	1,301,118
Ripley	14,642	18,382,041	-	-	598,796
Rush St Joseph	1,989,654	17,055,013	22.062.707	7 022 670	629,307
Scott	53,276,292 940,770	350,549,541 17,867,245	22,063,787	7,033,679	495,520
Shelby	1,298,265	42,960,411	-	-	-
Spencer Starke	80,487 392,313	26,477,561 17,248,586	-	163,116	172,378
Steuben	115,640	34,439,186	1,292,274	-	213,562
Sullivan Switzerland	874,578 12,208	18,166,379	-	-	-
Tippecanoe	6,430,325	5,633,251 162,454,365	-	1,530,771	2,622,346
Tipton	661,637	15,104,796	-	-	225,107
Union Vanderburgh	408,959 10,577,622	6,708,891 188,032,200	-	3,630,467	-
Vermillion	673,471	16,129,258	-		-
Vigo	18,613,478	114,024,443	-	-	
Wabash Warren	203,763 6,269	23,069,864 7,786,475	2,603,618 362,666	-	1,075,531 104,106
Warrick Washington	681,878 627,546	48,601,379 18,474,986	-	-	851,522
Wayne	6,631,147	64,718,581	-	-	
Wells	66,198	19,596,459	-	-	854,516
White Whitley	268,450 344,227	23,803,525 24,452,895	<u> </u>	<u> </u>	259,640 181,860
Totals	\$ 627,134,460	\$ 6,856,316,703	\$ 76,195,950	\$ 37,703,737	\$ 46,046,053

		Less				
	Less	LOIT Residential	Less	Net	Delinquent Taxes	Total Current and
County	LOIT Homestead Credit	Property Tax Credit	Circuit Breaker Credit	Current Taxes Charged	and Penalties Charged	Delinquent Taxes and Penalties Charged
Adams	\$ - \$	-	\$ 1,292,086		\$ 2,050,274	
Allen Bartholomew	- 1	-	35,265,465 4,032,634	313,981,318 88,697,039	14,405,518 5,954,124	374,321,844 98,683,796
Benton	-	-	227,759	9,959,208	370,260	12,025,257
Blackford	-	-	996,972	9,047,678	852,293	11,083,298
Boone Brown	1,206,041	-	6,442,922 3,987	74,244,653 10,747,704	3,221,964 1,234,984	83,909,539 13,192,717
Carroll	-	-	763,089	15,252,380	901,912	17,525,478
Cass Clark	-	-	2,846,658 8,898,776	25,390,673 100,369,207	2,423,919 10,105,009	36,085,512 130,080,383
Clay Clinton	-	2,860,374 1,179,343	14,207 3,011,588	12,557,045 24,894,628	769,153 2,426,522	16,200,778 32,679,152
Crawford	-	1,179,040	821,271	6,934,331	1,210,855	8,966,457
Daviess	-	-	2,549,960	23,537,489	1,261,500	28,411,747
Dearborn Decatur	-	-	583,977 490,348	44,916,855 23,030,225	2,652,058 1,544,345	48,152,890 25,377,948
Dekalb	-	-	1,239,232	41,429,779	2,592,414	46,879,194
Delaware Dubois	-	-	29,285,033 883,675	81,028,223 39,936,624	13,279,744 1,436,425	127,373,810 42,256,724
Elkhart	-	-	29,403,544	189,511,600	14,835,773	233,750,917
Fayette	-	-	4,234,143	15,143,627	1,570,366	24,222,306
Floyd Fountain	-	-	2,241,340 311,097	60,653,928 13,055,555	5,141,190 722,311	69,507,159 14,349,808
Franklin	-	-	42,483	13,917,003	802,216	14,761,702
Fulton Gibson	-	-	110,094 1,327,418	14,980,487 43,081,541	1,274,701 1,861,551	17,752,148 46,270,510
Grant Greene	-	7,942,953	1,518,400	46,044,111	4,208,485	60,604,704
Hamilton	-	-	1,321,832 25,147,199	17,831,874 399,977,290	1,705,154 17,328,798	20,858,860 442,453,287
Hancock	3,578,844	-	12,776,616	66,356,117	2,781,901	85,493,478
Harrison Hendricks	4,607,602	-	35,537 21,950,768	20,276,900 175,153,697	1,145,687 8,843,010	21,458,124 210,555,078
Henry	-	-	5,244,957	30,567,660	4,591,402	42,092,123
Howard	6,508,351	4 250 404	4,504,684	83,995,470	33,720,575	128,729,080
Huntington Jackson	-	1,358,491	4,736,527 610,280	27,416,509 32,449,537	2,709,403 3,417,808	36,220,931 38,025,367
Jasper	-	-	6,975	23,386,008	15,923,437	46,741,110
Jay Jefferson	-	1,274,509	482,058 841,753	17,765,862 25,150,229	1,564,132 1,338,906	21,342,715 27,330,888
Jennings	-	-	595,608	18,898,568	1,873,084	21,367,259
Johnson Knox	-	-	11,579,222 3,533,810	126,892,809 31,801,337	7,539,416 4,316,458	146,011,447 39,651,605
Kosciusko	-	-	845,591	69,540,930	5,586,945	75,973,467
Lagrange	-	-	297,388	26,269,210	2,043,862	29,219,904
Lake Laporte	Data Not Available	-	119,959,681	627,443,351	247,776,253	995,179,285
Lawrence Madison	-	-	2,475,516 32,296,834	28,356,790	2,147,087 26,408,832	36,227,141 156,945,363
Marion	829,546	-	111,246,155	89,188,886 970,223,850	86,027,597	156,945,363 1,181,064,241
Marshall	· -	-	806,533	41,529,898	2,155,971	44,492,402
Martin Miami	389,164	2,160,634	108,439 1,909,799	5,200,669 15,944,259	367,548 1,661,108	6,065,820 24,895,341
Monroe	-	-	499,082	111,791,235	5,642,354	119,282,182
Montgomery Morgan	4,512,507	-	2,748,619 40,662	33,112,849 28,323,892	3,100,441 2,385,700	45,225,401 43,967,094
Newton	-	-	375,108	15,771,063	804,309	16,950,481
Noble Ohio	-	-	795,282 854	37,083,271 2,630,434	2,697,757 144,063	42,134,742 2,775,350
Orange	-	-	42,430	13,103,353	901,639	14,047,422
Owen	-	-	198,878	13,118,508	1,316,551	14,633,937
Parke Perry	-	-	32,445 1,136,071	8,972,285 13,458,128	826,779 811,839	10,916,656 15,641,080
Pike	-	-	321,415	13,237,002 183,446,992	617,245	14,175,661 211,236,813
Porter	-	-	9,709,868 590,585	30,766,731	12,747,186	32,954,528
Pulaski	-	-	16,258	8,810,142	431,985	11,447,153
Putnam Randolph	-	-	198,392 3,086,769	25,477,131 20,272,913	1,726,814 1,302,418	28,703,456 24,662,101
Ripley	-	-	14,642	17,768,602	1,180,577	19,562,617
Rush St Joseph	-	-	1,989,654 53,276,292	14,436,052 268,175,783	695,609 54,559,811	17,750,622 405,109,351
Scott	-	-	940,770	16,430,954	2,216,504	20,083,749
Shelby Spencer	-	-	1,298,265 80,487	41,662,146 26,233,958	5,493,416	48,453,828 27,583,743
Starke	-	-	392,313	16,683,895	1,106,183 2,610,088	19,858,674
Steuben	-	-	115,640	32,817,711	3,202,503	37,641,689
Sullivan Switzerland	-	-	874,578 12,208	17,291,801 5,621,043	1,133,970 592,838	19,300,349 6,226,089
Tippecanoe	- 607.007	-	6,430,325	151,870,923	7,864,734 718,667	170,319,099
Tipton	687,027	-	661,637 408,959	13,531,025	339,607	15,823,463
Union Vanderburgh	-	-	10,577,622	6,299,931 173,824,111	10,750,913	7,048,498 198,783,113
Vermillion Vigo	-	-	673,471 18,613,478	15,455,787 95,410,965	1,378,974 16,731,732	17,508,233 130,756,175
Wabash	-	1,719,937	203,763	17,467,014	1,208,369	24,278,232
Warren	-	-,,	6,269	7,313,434	330,149	8,116,624
Warrick Washington	-	-	681,878 627,546	47,919,502 16,995,918	4,044,277 1,553,109	52,645,656 20,028,095
Wayne	-	-	6,631,147	58,087,434	5,473,206	70,191,787
Wells White	-	841,285	66,198 268,450	17,834,459 23,275,435	906,114 4,011,270	20,502,572 27,814,795
Whitley	-	-	344,227	23,926,808	1,140,615	25,593,510
Totals	\$ 22,319,082 \$	19,337,527	\$ 627,134,460	\$ 6,027,579,894	\$ 748,036,952	\$ 7,604,353,656

State of Indiana Ratios of Outstanding Debt by Type Last Ten Fiscal Years (in thousands of dollars)

		2003		2004		2005		2006	2007	7	2008	ထ္ပု		2009	131	2010	20	2011	20	2012
Governmental activities Revenue bonds/notes payable Capital leases	↔	1,742,823	↔	2,311,356 24,953	↔	- 1,271,258	↔	1,307,072	\$ 1,33	- 333,099	\$ 1,32	- ,321,593	↔ ~	- ,286,107	&	- 1,269,809	& .,,	-,225,312	& 	- 776,602,
Total Governmental Activities		1,761,339		2,336,309		1,271,258		1,307,072	1,3	33,099	1,32	,321,593	_	,286,107		1,269,809	7,	,225,312	7,	,209,977
Business-type Activities Revenue bonds/notes payable		430,984		411,930		•		,												
Total Business-type Activities		430,984		411,930		•		•				 - 				•		 •		•
Total Primary Government	↔	2,192,323 \$ 2,748,239	\$	2,748,239	\$	1,271,258	8	1,307,072	\$ 1,3	1,333,099	\$ 1,32	1,321,593	\$	1,286,107	\$	1,269,809	\$ 1,	1,225,312	\$ 1,5	1,209,977
Debt as a Percentage of Personal Income		1.2%		1.4%		%2'0		%9:0		%9:0		%9.0		%9:0		%9:0		0.5%		0.5%
Amount of Debt per Capita (in whole dollars)	↔	354	↔	44	↔	202	↔	206	↔	209	₩	506	₩	199	↔	196	€9	188	⇔	185

Note:

(a) In 2005, Business-type activities had no Revenue bonds/notes payable because of the reclassification of some funds from blended component units to discretely presented component units. Starting in 2005, governmental activities had no revenue bonds/notes payable because of the reclassification of some funds from internal service funds to discretely presented component units.

State of Indiana State Facts

AREA 36,291 square miles, including 253 square miles of water. Length, 275

miles; width, 144 miles. Highest altitude, 1,257 feet in Wayne County;

lowest altitude, 320 feet in Posey County.

CLIMATE Four distinct seasons. Average temperatures in July can range from 73 and 78

degrees Fahrenheit; January averages range from 35 to 36 degrees Fahrenheit.

Record high: 116 degrees at Collegeville in 1936. Record low: 35 below zero at Greensburg in 1951. Average annual precipitation is 40 inches.

STATE CAPITAL Indianapolis (combination of Indiana and Greek word "polis" meaning city

-- thus, Indianapolis means "city of Indiana").

STATE MOTTO The Crossroads of America. Adopted 1937.

STATE FLOWER Peony. Adopted 1957.

STATE TREE Tulip tree (yellow poplar). Adopted 1931.

STATE BIRD Cardinal. Adopted 1933.

STATE SONG "On the Banks of the Wabash, Far Away" by Paul Dresser. Adopted 1913.

STATE POEM "Indiana", by Arthur Franklin Mapes, Kendallville. Adopted 1963.

STATE STONE Limestone. Adopted 1971.

STATE SEAL The seal depicts a pioneer scene: a woodsman felling a tree, a buffalo

fleeing from the sound of the axe and the sun gleaming over a distant hill.

In use since 1801, the seal was officially adopted in 1963.

STATE FLAG The Indiana flag displays 19 gold stars surrounding a gold torch centered

on a rectangular field of blue. The torch stands for liberty and enlightenment. Thirteen stars in the outer circle represent the 13 original states; the five in the inner circle represent the five states next admitted to the Union. The star

above the torch stands for Indiana, the 19th state. Adopted 1917.

STATE NAME The name Indiana means "land of the Indians." It was coined in 1800

when Congress carved the new state of Ohio from the Northwest Territory and designated the remaining vast area as the Indiana Territory. The territorial name was retained when Indiana became a state in 1816.

NICKNAME Residents of Indiana have long been referred to as "Hoosiers," and according

to the Indiana Historical Bureau, the term came into general usage in the 1830s as a result of a poem entitled "The Hoosiers Nest" by John Finley of Richmond. On January 8, 1933, John W. Davis offered "Hoosier State" as a toast at the Jackson Dinner. The origins of the actual word have been in debate for well over a century. The earliest written documentation of Hoosier was in 1827 in a diary quoted by Sandford Cox. The oral tradition goes back much earlier.

Source: Here Is Your Indiana Government, 2011-2012, Indiana Chamber of Commerce.

State of Indiana County Facts

Adams 33,625 345 697 88 153 Allen 331,849 671 1,271 1,262 364 Bartholomew 71,435 402 690 277 203 Benton 9,421 409 672 57 117 Blackford 14,048 167 325 61 57 Boone 46,107 427 755 210 186 Brown 14,957 319 392 8 85 Carroll 20,165 347 768 41 114 Cass 40,930 415 881 118 123 Clark 96,472 384 473 354 130 Clark 96,472 384 473 354 130 Clay 26,556 364 662 83 155 Clinton 33,866 407 785 86 156 Crawford 10,743 312 451 34 74 Daviess 29,820 430 801 107 123 Dearborn 46,130 306 506 81 102 Decatur 24,555 370 646 94 183 Dekalb 40,285 366 724 145 101 Delaware 118,769 396 803 453 193 Dubois 39,674 433 655 180 161 Elkhart 182,791 468 1,147 450 167 Fayette 25,588 215 382 65 86 Floyd 70,823 149 346 181 83 Fountain 17,954 397 667 75 142 Franklin 22,151 394 629 26 117 Fulton 20,511 368 789 55 58 Gibson 32,500 498 964 131 250 Grant 73,403 421 811 282 189 Greene 33,157 549 879 104 159 Hamilton 245,130 401 591 1,259 284 Hancock 55,391 305 667 177 151 Harrison 34,325 479 832 366 75 Hendricks 104,093 417 777 404 229 Henry 48,508 400 793 147 141 Howard 84,964 293 679 244 132 Huntington 38,075 369 683 125 113
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Jackson 41,335 520 736 129 188
Jasper 30,043 562 943 78 126
Jay 21,806 386 745 84 160
Jefferson 31,705 366 542 81 100
Jennings 27,554 377 664 41 128
Johnson 126,575 315 608 404 150
Knox 39,256 516 881 176 213
Kosciusko 74,057 540 1,174 191 105
Lagrange 34,909 381 792 37 56
Lake 488,507 513 539 1,955 171
Laporte 110,106 607 1,041 363 117
Lawrence 45,922 459 670 132 127
Madison 133,358 453 907 518 205

County Name	2000 Total Population	Area Sq. Miles	2011 County Road Miles	2011 Municipal Street Miles	2010 County Bridges
Marion	860,454	392	1,797	1,638	523
Marshall	45,128	443	923	125	114
Martin	10,369	345	375	32	42
Miami	36,082	377	791	90	127
Monroe	120,563	386	704	261	139
Montgomery	37,629	507	844	95	173
Morgan	66,689	406	697	124	142
Newton	14,566	413	666	42	120
Noble	46,275	412	817	112	62
Ohio	5,623	87	137	10	26
Orange	19,306	405	603	65	104
Owen	21,786	390	630	24	108
Parke	17,241	445	742	46	179
Perry	18,899	384	493	62	100
Pike	12,837	335	549	30	110
Porter	146,798	425	795	504	127
Posey	27,061	412	713	66	149
Pulaski	13,755	433	874	33	74
Putnam	36,019	490	755	89	215
Randolph	27,401	457	864	83	218
Ripley	26,523	442	725	76 40	133
Rush	18,261	409	762	40	194
St Joseph Scott	265,559 22,960	396 466	1,158 312	712 56	97 71
Shelby	43,445	193	842	100	189
Spencer	20,391	409	745	61	166
Starke	23,556	310	673	58	59
Steuben	33,214	309	623	92	49
Sullivan	21,751	457	873	90	179
Switzerland	9,065	221	360	11	37
Tippecanoe	148,955	500	846	391	199
Tipton	16,577	261	568	38	80
Union	7,349	168	268	15	43
Vanderburgh	171,922	241	575	539	151
Vermillion	16,788	263	397	82	151
Vigo	105,848	415	842	368	186
Wabash	34,960	398	730	112	154
Warren	8,419	368	555	24	95
Warrick	52,383	391	754	93	114
Washington	27,223	561	771	64	130
Wayne	71,097	405	722	257	229
Wells	27,600	368	713	78	131
White	25,267	497	922	78	160
Whitley	30,707	337	632	64	89
Totals	6,158,205	36,117	65,969	18,720	12,940

Source: Association of Indiana Counties 2012 County Fact Book, Indiana Department of Transportation, United States Department of Commerce, Bureau of Census 2000 Decennial Census,

State of Indiana Demographic and Economic Statistics Last Ten Calendar Years

	2002	2003	2004	2005	<u>2006</u>	2007	2008	2009	2010	2011
Population State (in thousands)	6,156	6,197	6,233	6,279	6,333	6,380	6,425	6,459	6,491	6,517
reicentage change National (in thousands)	0.5% 287,625	290,108	0.6% 292,805	0.170 295,517	0.9% 298,380	301,231	304,094	0.5% 306,772	309,330	311,592
Percentage change	%6:0	%6:0	0.9%	%6:0	1.0%	1.0%	1.0%	%6:0	%8'0	0.7%
Total Personal Income										
State (in millions)	\$ 175,300	\$ 182,704	\$ 190,283	\$ 195,526	\$ 206,868	\$ 214,641	\$ 224,188	\$ 214,211	\$ 220,866	\$ 232,586
Percentage change National (in millions)	2.1% \$ 9.057.702	4.2%	4.1%	2.0% 4.10.476.669	3.6% 4 11 256 516	3.6% © 11 900 562	4.4% 4.17 451 660	4.5% \$ 11 852 715	3.1% \$ 12 308 496	0.3% \$ 12 9/9 9/5
Percentage change		3.5%	%0.9 6.0%			5.7%		-4.8%	3.8%	5.2%
Per Capita Personal Income	900	90,00	30 508		230 00	9000				
State Percentage change	4 20,470 1 6%	404,404 3.5%	3.5%	0.1,141	4 9% 4 9%	3.0%	3.7%	4 33,183 -5 0%	34,028	\$ 33,069 4 9%
National	\$ 31.481	\$ 32.295	\$ 33.909	\$ 35.452	\$ 37.725	39.506	\$ 40.947	\$ 38.637	\$ 39,791	\$ 41.560
Percentage change								-5.6%		
Resident Civilian Labor Force and Employment										
Civilian labor force (in thousands)	3,166	3,166	3,165	3,204	3,241	3,231	3,247	3,207	3,177	3,188
Employed (in thousands)	3,003	2,998	2,997	3,032	3,080	3,082	3,057	2,874	2,857	2,901
Onemployed (in mousands) Unemployment rate	5.1%	5.3%	5.3%	5.4%	101	4.6%	5.9%	10.4%	10.1%	%0°6
State and Area Employment, Hours, and Earnings										
Goods-producing Industries Mining and logging	7.000	2.000	006.9	0.900	7.000	6.800	6.700	6.500	6.700	6.700
Construction	144,800		14	149,700	153,100	14	134,500	÷	116,400	126,300
Manufacturing	584,200	269,500		571,200	556,800		488,100		453,700	472,500
Subtotal goods-producing industries	736,000		727,600	727,800	716,900	701,400	629,300	260,000	576,800	605,500
Service-producing industries Transportation and utilities	121,600	122,600	127.800	131.300	133,100	133,900	130,300	123,600	127,000	130,400
Wholesale trade	118,100	116,900	120,800	122,500	123,900	125,900	121,900	`	113,000	115,200
Retail trade	337,900		331,400	331,300	329,600	327,100	315,300		305,900	304,600
Services	716,300		753,400	771,300	785,400		801,000	793,500	816,800	823,400
State government	113,900	_	112,900	112,500	113,600	_	114,300	115,700	113,800	113,000
Federal government	37,300		36,100	36,500	36,800	37,300	38,100	39,300	38,800	38,200
Subtotal service-producing industries	1,445,100	1,454,700	1,482,400	1,505,400	1,522,400	1,542,200	1,520,900	1,488,700	1,515,300	1,524,800
Total Nonfarm Wage and Salary Employment	2,181,100	2,177,000	2,210,000	2,233,200	2,239,300	2,243,600	2,150,200	2,048,700	2,092,100	2,130,300

Sources: U.S. Census Bureau - Population Division, U.S. Department of Commerce - Bureau of Economic Analysis, and U.S. Department of Labor - Bureau of Labor Statistics

State of Indiana Twenty Largest Indiana Public Companies

(ranked by 2011 revenue)

Ranking	Company	2011 Revenue in Millions	City
1	WellPoint Inc.	\$ 60,700	Indianapolis
2	Eli Lilly and Co.	24,300	Indianapolis
3	Cummins Inc.	18,000	Columbus
4	Steel Dynamics Inc.	8,000	Fort Wayne
5	NiSource Inc.	6,000	Merrillville
6	Brightpoint Inc.	5,200	Indianapolis
7	Zimmer Holdings Inc.	4,500	Warsaw
8	Simon Property Group Inc.	4,300	Indianapolis
9	CNO Financial Group Inc. (formerly Conseco Inc	4,100	Carmel
10	Calumet Specialty Products Partners LP	3,100	Indianapolis
11	Republic Airways Holdings Inc.	2,900	Indianapolis
12	Vectren Corp.	2,300	Evansville
13	Allison Transmission Inc.	2,200	Indianapolis
14	HHGregg Inc.	2,100	Indianapolis
15	Kar Auction Services Inc.	1,900	Carmel
16	Wabash National Corp.	1,800	Lafayette
17	Hill-Rom Holdings Inc.	1,600	Batesville
18	ITT Educational Services Inc.	1,500	Carmel
19	The Finish Line Inc.	1,400	Indianapolis
20	Duke Realty Corp.	1,300	Indianapolis

SOURCE: Indianapolis Business Journal, 2013 Book of Lists.

State of Indiana Twenty Largest Indiana Private Companies

(Ranked by 2011 Revenue)

Ranking	Company	2011 Revenue (in millions)	City
1	Berry Plastics Corp.	\$ 4,700	Evansville
2	Biomet Inc.	2,700	Warsaw
3	Do It Best Corp.	2,400	Fort Wayne
4	Petroleum Traders Corp.	2,300	Fort Wayne
5	Hunt Construction Group, Inc.	1,800	Indianapolis
6	CountryMark	1,600	Indianapolis
7	OneAmerica Financial Partners, Inc.	1,400	Indianapolis
8	Remy International	1,200	Pendleton
9	Co-Alliance LLP	1,000	Avon
10	Koch Enterprises Inc.	967	Evansville
11	Rea Magnet Wire Co. Inc.	955	Fort Wayne
12	The Bob Rohrman Auto Group	906	Lafayette
13	Atlas World Group Inc.	809	Evansville
14	LDI Ltd. LLC	780	Indianapolis
15	Federal Home Loan Bank of Indianapolis	703	Indianapolis
16	Hoosier Energy Rural Electric Cooperative Inc.	650	Bloomington
17	Swifty Oil Co. Inc.	603	Seymour
18	Vertellus Specialties Inc.	600	Indianapolis
19	Telamon Corp.	568	Carmel
20	Jayco Corp.	555	Middlebury

SOURCE: Indianapolis Business Journal, 2013 Book of Lists.

State of Indiana Principal Employers Current Year and Nine Years Ago

		2012	2		2003	3
			Percentage of Total			Percentage of Total
	Employees	Rank	State Employment	Employees	Rank	State Employment
Wal-Mart Stores, Inc.	38,419	~	1.33%	33,775	က	1.17%
U.S. Government	37,400	2	1.30%	37,187	2	1.29%
State of Indiana (1)	31,303	ო	1.09%	37,889	_	1.31%
Indiana University Health	26,596	4	0.92%	A/N		
the Kroger Co.	18,128	2	0.63%	A/N		A/Z
St. Vincent Health	17,398	9	0.60%	8,188	10	0.28%
Indiana University	16,910	7	0.59%	15,494	2	0.54%
Purdue University	14,722	∞	0.51%	13,181	80	0.46%
Franciscan Alliance Inc.	12,063	တ	0.42%	A/N		A/Z
Eli Lilly and Co.	11,008	10	0.38%	16,000	4	0.55%
Community Health Network	6,663	7	0.34%	6,484	13	0.22%
Cummins Inc.	8,200	12	0.28%	2,000	19	0.17%
FedEx Corp.	8,000	13	0.28%	2,000	19	0.17%
city of Indianapolis/Marion County	7,964	41	0.28%	6,482	4	0.22%
lvy Tech Community College	5,731	15	0.20%	A/N		N/A
University of Notre Dame	5,305	16	0.18%	A/N		A/Z
CVS/Caremark	4,935	17	0.17%	A/N		A/Z
Rolls-Royce Corp.	4,500	18	0.16%	4,500	21	0.16%
Indianapolis Public Schools	4,430	19	0.15%	000'9	17	0.21%
WellPoint Inc.	4,400	20	0.15%	3,435	24	0.12%
Total	287,075		%26.6	198,615		6.88%

(1) full time State employees paid through the Auditor of State's Office as of June 2012 and June 2003.

N/A = Not available

Sources: Indianapolis Business Journal, 2013 and 2003 Book of Lists; and Auditor of State payroll records.

State of Indiana School Enrollment Last Ten Fiscal Years

•	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public School Enrollment, Grades K-12										
	545,881	545,172	554,446	559,384	556,677	556,622	556,228	557,257	557,983	555,344
	521,332	534,689	469,922	487,741	478,520	478,820	477,879	476,516	477,455	475,457
. 11	1,067,213	1,079,861	1,024,368	1,047,125	1,035,197	1,035,442	1,034,107	1,033,773	1,035,438	1,030,801
	76,635	76,372	73,367	73,494	74,717	77,178	81,261	82,830	83,228	82,671
	54,595	69,044	55,167	56,194	57,010	57,891	60,241	59,526	59,186	58,704
	18,310	18,043	18,415	18,167	17,919	18,247	19,202	19,965	19,526	18,831
	9,819	609'6	9,122	8,832	8,823	8,718	8,839	9,685	9,738	10,282
	40,554	44,381	36,188	38,072	42,193	50,104	63,351	67,588	65,957	58,719
	7,994	8,120	8,180	8,284	8,230	8,438	8,789	8,971	9,031	8,740
	2,668	6,303	5,461	6,245	6,457	7,348	7,704	9,410	10,077	9,393
Total, public colleges and universities	213,575	231,872	205,900	209,288	215,349	227,924	249,387	257,975	256,743	247,340

¹ based on Fall full-time equivalent enrollment.

Sources: Indianapolis Business Journal's 2003-2004 Book of Lists (for 2003-2004 Public Higher Education Enrollment); Indiana Commission for Higher Education (for 2005-2012 Public Higher Education Enrollment); and Indiana Department of Education (for Grades K-12)

State of Indiana Twenty Largest Indiana Colleges & Universities

(Ranked by Fall 2012 Full-Time Equivalent Enrollment)

Ranking	Institution	Fall 2012 FTE Enrollment	Location
1 2 3 4 5 6 7 8 9 10 11 12 13	Indiana University Purdue University Ivy Tech Community College Ball State University Indiana Wesleyan University University of Notre Dame Indiana State University University of Southern Indiana University of Indianapolis Vincennes University Harrison College Indiana Tech Butler University	86,893 75,703 75,133 19,047 14,535 12,004 10,282 8,741 6,406 6,116 5,500 5,313 4,568	Bloomington West Lafayette Indianapolis Muncie Marion Notre Dame Terre Haute Evansville Indianapolis Vincennes Indianapolis Fort Wayne Indianapolis
14 15 16 17 18 19 20	Valparaiso University University of Evansville University of Phoenix WGU Indiana Anderson University Marian University DePauw University	3,661 3,488 3,000 2,760 2,600 2,578 2,307	Valparaiso Evansville Indianapolis Indianapolis Anderson Indianapolis Greencastle

SOURCE: Indianapolis Business Journal, 2013 Book of Lists

State of Indiana Operating Indicators by Function of Government Last Ten Fiscal Years

		2012	<u>2011</u>	2010	2009	2008	2007	2006	2005	2004	2003
General Government Department of Revenue											
Number of Tax Returns Filed Electronically	1	N/A	2.268.856	2.179.678	2.046.564	1.981.644	1.879.652	1.455.888	1.341.802	N/A	N/A
Number of Tax Returns Processed	1	N/A	3,094,479	2,966,371	2,946,873	3,061,394	3,102,053	3,031,011	3,004,164	N/A	N/A
Percent of Tax Returns Filed Electronically	1	N/A	1	73.5%	69.4%	64.7%	60.6%	48.0%	44.7%	N/A	N/A
Number of Taxpayers Assisted - Walk-in	2	18.748	21.784	23,752	24,853	13,787	14,792	14,528	14,149	14,583	16,720
Number of Taxpayers Assisted - Telephone	2	534,680	416,231	367,217	358,750	364,230	361,910	316,115	313,023	249,781	232,623
Number of Taxpayers Assisted - Total	2	553,428	438,015	390,969	383,603	378,017	376,702	330,643	327,172	264,364	249,343
Department of Administration											
Construction projects administered		67	38	72	79	105	61	69	73	94	69
Construction value excluding design fee (thousands)		\$31,161	\$22,265	\$25,585	\$31,817	\$53,977	\$63,191	\$36,491	\$35,806	\$53,453	\$33,281
Public Safety											
Department of Correction	2			0.700	7.074		7 400	7.054	0.400	0.740	0.005
Department Active Personnel Number of Adult Institutions	2	6,198	6,064	6,768	7,071	7,417	7,423	7,051	8,130	8,743	8,605
	2, 3	20	21	21	21	21	22	22	23	24	24
Incarcerated Offenders	2	28,378	28,307	29,278	29,314	27,412	25,849	24,431	24,244	23,760	22,576
Average Cost Per Diem	2	\$54.85	\$54.53 294	\$53.69	\$54.28	\$52.61	\$52.25	\$57.69 293	\$58.99	\$55.43	\$57.44 650
Contract Beds	2	399		167	317	225	156		88	655	
Average Offender Age at Intake	2	32.7 36.6	32.6 36.6	32.5	32.4 36.4	32.4 36.1	32.3 40.0	32.1 35.8	31.8	31.7 35.3	31.3 35.0
Average Offender Age - Current Supervised Offenders	2, 4	9,581	10.606	36.3 9.037	8,383	11.138	8,108	35.8 7.248	35.7 5.308	5.696	6.379
Supervised Orienders		9,581	10,606	9,037	8,383	11,138	8,108	7,248	5,308	5,696	6,379
State Police											
Active State Troopers		1,245	1,244	1,255	1,311	1,293	1,298	1,129	1,138	1,184	1,192
Number of Traffic Citations Issued		364,070	431,173	513,496	521,758	385,002	415,519	342,863	315,351	275,229	315,599
Number of Firearm Permits Issued		69,525	76,844	81,868	102,568	73,874	67,501	78,921	68,842	68,981	75,754
Number of Limited Criminal History Searches (fee)		270,547	255,845	243,130	254,309	271,922	260,164	245,479	227,170	217,315	201,508
Number of Limited Criminal History Searches (no fee)		390,912	370,857	371,964	407,318	362,069	306,615	246,604	216,488	187,535	133,830
<u>Health</u>											
Department of Health											
Number of Birth and Death Certificates Issued		49,208	61,884	46,236	49,420	52,300	51,428	57,467	78,300	58,988	69,190
Number of Adoption Records Received	5	3,402	2,186	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of Marriage Records Received		48,756	39,586	32,000	18,270	35,770	42,570	N/A	N/A	N/A	N/A
Welfare											
FSSA Medicaid and Children's Health Insurance Program (CHIP) recipients		1,279,288	1,274,341	1,232,456	965.852	884.879	894.378	885.587	866,597	832,224	789.805
Temporary Assistant for Needy Families (TANF) recipients		37,591	63,278	119,957	124,765	127,267	130,285	140,673	145,489	155,549	160,711
Food Stamp recipients		908,511	882,716	823,818	684,280	607,989	582,972	570,627	550,416	516,360	452,654
		,	,	,		***	,	******	,	,	,
Conservation, Culture, and Developmen Department of Natural Resources											
Hunting licenses sold		458,156	447,003	454,264	434,508	360,684	366,572	336,254	334,171	N/A	N/A
Fishing licenses sold		496,423	429,373	472,174	511,345	417,952	441,414	430,780	420,330	N/A	N/A
Trapping licenses sold		3,714	3,326	3,043	4,045	3,806	4,117	3,107	N/A	N/A	N/A
Transportation											
Department of Transportation											
Construction projects administered		425	443	819	467	480	368	496	453	473	519
Construction value excluding design fee (thousands)		\$282,352	\$253,751	\$479,562	\$233,888	\$195,062	\$181,390	\$177,961	\$103,352	\$166,605	\$162,066
Construction awarded amount		\$996,806	\$1,443,156	\$1,410,254	\$1,280,037	\$1,067,548	\$992,722	\$973,954	\$565,633	\$911,805	\$886,966
Business-type activities											
Unemployment Insurance		0.500	0.444	4.505	E 440	0.700	0.40*	0.057	0.446	0.001	0.000
Number of payments made to claimants (thousands) Percentage of unemployment		2,588 8.7%	3,144 9.0%	4,525 10.0%	5,416 8.3%	2,762 5.9%	2,124 4.7%	2,257 5.1%	2,412 5.3%	2,991 5.2%	3,223 5.4%
r croomage of unemployment		0.176	3.0%	10.0%	0.5%	3.3%	4.170	J. 170	3.3%	J.276	J.4/0
Notes:											

Sources: Various State agencies.

Notes:
1 Tax Year (January 1 - December 30)
2 Fiscal Year (July 1-June 30)
3 Includes inmates held in county jails and contract beds
4 Excludes Indiana parolees on parole in other states; includes other states parolees supervised by Indiana
5 Department of Health provided corrected 2011 total for the number of adoption records received.

State of Indiana **Capital Assets Statistics by Function of Government Last Ten Fiscal Years**

					Fiscal Year I	Ended June 30				
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Function									· <u></u>	
Conservation, Culture and Development										
Department of Natural Resources	406,243	385,950	201 267	378,411	383,755	379,408	376,385	365,512	361,731	359,045
Acres of land (parks, lakes, etc.) owned			381,267							
Number of state parks	24	24	24	24	25	25	24	24	24	22
Number of reservoirs	8	8	9	9	9	9	9	9	9	9
Number of state forests	15	16	15	16	16	16	16	16	16	16
Number of historic sites	0	13	14	14	14	15	16	16	16	16
Number of fish & wildlife areas	25	22	21	21	21	21	21	21	20	18
Number of dams	134	134	129	129	129	129	129	129	129	129
Number of vehicles	2,073	2,049	2,067	2,278	2,534	2,833	2,911	3,278	Unavailable	Unavailable
Number of watercraft, registered	899	899	879	928	1,435	1,667	1,872	2,077	2,283	Unavailable
Number of watercraft, non-registered	212	212	201	196	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of aircraft	0	0	0	0	0	0	0	2	2	2
Education										
Department of Education	4.004	4 000	4.044	4.074	4 000	4.007	4.077	4.070	4.007	4.070
Number of public schools, K-12	1,931	1,936	1,941	1,971	1,969	1,967	1,977	1,978	1,987	1,979
Number of non-public schools, K-12 *	294	293	304	309	298	302	281	287	292	290
Commission for Higher Education										
Number of public postsecondary institutions	_	_	_	_	_	_	_	_	_	_
number of institutions	7	7	7	7	7	7	7	7	7	7
number of campuses	47	47	39	39	39	39	39	39	39	39
Number of non-public postsecondary institutions	32	32	32	31	31	31	31	31	31	31
General Government										
Department of Administration										
Number of buildings	7	7	7	7	7	7	7	7	7	7
Number of fleet service vehicles	257	259	270	332	28	32	32	154	150	152
Number of aircraft	0	0	7	10	12	13	0	0	0	0
Public Safety										
Department of Correction										
Number of adult facilities	20	21	21	21	21	22	22	23	24	24
Number of juvenile facilities	5	6	6	7	7	7	7	8	10	10
Number of parole facilities	9	9	9	9	10	10	10	9	9	9
Number of vans	291	294	310	313	318	332	338	328	442	432
State Police										
Number of state police posts	14	14	17	18	18	18	18	18	18	18
Number of state police cars	1,931	1,847	1,807	1,792	1,844	1,844	1,644	1,644	1,644	1,644
Number of aircraft	6	6	0	0	0	0	6	6	6	6
Number of trailers	116	108	108	98	94	82	Unavailable	Unavailable	Unavailable	Unavailable
Transportation										
Department of Transportation										
Number of interstate miles	1,014	1,014	1,014	1,185	1,013	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of non-interstate miles	10,127	10,095	9,942	10,014	10,170	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of interstate and non-interstate										
total miles	11,141	11,109	10,956	11,199	11,183	11,197	11,184	11,184	11,184	11,187
Number of interstate bridges	1,264	1,263	1,256	1,260	1,267	1,247	1,247	1,247	1,247	1,249
Number of non-interstate bridges	4,056	4,049	3,977	3,954	3,965	3,896	3,896	3,896	3,896	3,898
Number of interstate and non-interstate										
total bridges	5,320	5,312	5,233	5,214	5,232	5,143	5,143	5,143	5,143	5,147
Acreage from excess land **	5,879	5,216	4,810	3,270	1,922	1,952	1,901	1,895	1,795	1,641
Acreage from fixed assets **	2,298	2,286	2,289	2,343	2,232	2,232	2,232	2,188	2,190	2,159
Total acres of land owned **	8.177	7.502	7.099	5,613	4,154	4,184	4,133	4.083	3.985	3,800
Number of heavy equipment owned	2,902	2,864	2,777	2,749	2,675	2,520	2,391	2,210	2,030	1,779
Welfare	,	,		,	,-		,		,	,
Family and Social Services Administration										
Number of hospitals owned	6	6	6	6	6	7	7	7	8	8
Health	ŭ	ŭ	ŭ	ŭ	ŭ	•	•	•	· ·	Ü
Indiana State Department of Health										
Number of pieces of laboratory equipment	742	777	751	631	535	505	351	318	299	275
s. p				001	550	550	551	0.0	250	2.0

Sources: Various state agencies.

Note: * Includes only the accredited and freeway schools.

** Reflects corrected totals for acreage/acres for 2003 through 2011.

Full Time State Employees Paid Through The Auditor of State's Office

Function of Government	June 2012	June 2011	June 2010	June 2009	June 2008	June 2007	June 2006	June 2005	June 2004	June 2003
General Government	4,901	5,152	5,323				5,326		5,175	5,027
Public Safety	11,162	_	11,376		•	12,388	12,089	13,367	13,797	_
Health	783		832				1,457			
Welfare	6,947		7,302	7,508	7,551	6,857	8,091	9,061	9,430	9,251
Conservation, Culture and Development	3,275	3,251	3,290				3,406			
Education	220		992				684			
Transportation	3,685		3,909				3,844			
Totals	31,303	31,330	32,801	34,164	35,622	34,521	34,897	37,820	38,848	37,889
G - Governor's Authority	28,525		29,911				31,822	34,673		37
J - Judiciary	835		846				753			
O - Other Elected Officials	1,049	1,067	1,056	1,093	1,139	1,123	1,102	1,058	1,020	1,003
D - Disability Leave - in pay status	545		647				941			
D2 - Disability Leave - in non-pay status	349		341				279			248
Total	31,303	31,330	32,801	34,164	35,622	34,521	34,897	37,820	38,848	37,889

Employees Other Than Full Time Paid Through The Auditor of State's Office

Function of Government	June 2012	June 2011	June 2010	June 2009	June 2008	June 2007	June 2006	June 2005	June 2004	June 2003
General Government	150	138	152	196		329		299	284	
Public Safety	296	1,168	292	365	1,993	918	1,716	2,155	1,349	1,026
Health	•		•	9		114		174	143	
Welfare	349	313	351			393		538	765	
Conservation, Culture and Development	1,492	1,557	1,142	2,942	`	2,030		2,394	2,342	
Education	109	112	110			167		180	154	
Transportation	170	102	98			206		107	218	
Totals	2,566	3,390	2,133	4,158	5,004	4,157	5,189	5,847	5,255	4,961
G - Governor's Authority	2,476	3,292	2,036	4,015			4,896	5,562	4,982	
J - Judiciary	18	•	12	7		155	163	170	164	
O - Other Elected Officials	72	83	82	131	110		125	110	102	105
D - Disability Leave - in pay status	•	•	•	•	4	4	4	4	5	10
D2 - Disability Leave - in non-pay status		•	•	_	1	-	-	-	2	_
Total	2,566	3,390	2,133	4,158	5,004	4,157	5,189	5,847	5,255	4,961

Pension, Death Benefits, and Former Governors Number of People Paid Through The Auditor of State's Office

Category	June 2012	June 2012 June 2011 June 2010	June 2010	June 2009	June 2009 June 2008 June 2007	June 2007	June 2006	June 2005	June 2006 June 2005 June 2004 June 2003	June 2003
Governor's Widows	~	_	_	2	2	2	2	2	2	
Death Benefits (Police)	30	31	33	31	31	28	27	27	27	26
Former Governors	က	က	2	2	2	2	2	2	2	က
Police Pension	1,550	1,536	1,531	1,499	1,490	1,482	1,460	1,413	1,415	1,397
Total	1,584	1,571	1,567	1,534	1,525	1,514	1,491	1,444	1,446	1,426

